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## Bible Truth Versus Adventist Truth: Tithing

Adventist Truth about Tithing Seventh-day Adventists teach the following regarding tithing:

1. "One tenth of all material things we acquire" belongs to God.<sup>1</sup> To support this teaching Seventh-day Adventists refer to various verses in the Mosaic Law where God commanded Israel to pay tithing (Lev. 27:30-32; Num. 18:24; Deut. 12:6,11,17).
2. Tithes are "to be used to support the ministry of God's church."<sup>2</sup>
3. In addition to a 10% tithing, SDA teachings also call for "free will offerings" to be used for building and maintaining churches, and for other activities such as medical missionary work. They claim that "the Israelites probably contributed as much as one fourth to one third of their income to religious and charitable purposes," and they encourage church members to do likewise. They go on to say that the Levitical laws governing tithes and offerings are still in force for Christians because "nowhere does the New Testament repeal or relax this system."<sup>3</sup>

### Problems with Adventist Truth about Tithing

Here are some problems with Adventist teachings regarding Tithing.

**1. Amount of Tithing** - Adventists teach that the tithing is one-tenth of our possessions--"all material things we acquire".<sup>1</sup> The Bible teaches that tithing is 10% of our increase (Deut. 14:28), and the Levitical law only required the paying of tithing on increases in the harvest of the land and animals (Lev. 27:30-31):

And all the tithing 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. ... And concerning the tithing of the herd, or of the flock, [even] of whatsoever passeth under the rod, the tenth shall be holy unto the LORD. (Lev. 27:30,32)

God only required tithing be paid on the increase of the two occupations for which there was direct dependence upon God's blessing in order to reap a harvest:

The growing and harvesting of the "seed of the land" (vegetables, grains, nuts) and the "fruit of the tree".

Increases in "herds" and "flocks" of livestock

Compare the Biblical occupations of those who paid tithing with those who did not:

#### Must Pay Tithing

Farmers  
Shepherds

#### Do Not Pay Tithing

Artists  
Bakers

Blacksmiths  
Boat builders  
Carpenters  
Chefs  
Child care workers  
Clothing makers  
Construction workers  
Doctors  
Doorkeepers  
Field Laborers  
Fishermen  
Foremen  
Fowlers  
Government leaders and administrative staff  
Hair cutters  
Horse drivers  
Horsmiths  
Inn Keepers  
Jewelers  
Judges  
Loggers  
Maids  
Masonites  
Merchants  
Miners  
Musicians  
Nurses  
Perfume Makers  
Philosophers  
Potters  
Priests  
Prophets  
Rug makers  
Scribes  
Seamstresses and Weavers  
Ship crews  
Shoe makers  
Soldiers  
Storehouse administrators and staff  
Tanners  
Tax Collectors  
Teachers  
Tent Makers  
Wagon makers  
Well diggers  
Wild game hunters  
All other non-farmer non-herder occupations

As you can see, tithing was only imposed upon two occupations, and all the other Israelites never had to pay a single cent in tithe. ^Therefore, even if tithing was enforced upon Christians, there is absolutely no reason to believe it is imposed upon all occupations.

**2. Use of Tithe** - There are two tithes mentioned in Scripture, one in Num. 18:21-26, and a second in Deut. 14:22-29. The first tithe went to the Levites, and included products of the field (such as grain), fruit of the tree, and cattle. The second tithe only included the produce of the

field. God gave specific instructions as to how the second tithe was to be spent. This is explained in Deuteronomy 14:22-29:

Bill: There was only one tithe, and it was used in three ways. If there were two tithes (or three as Armstrong taught, then you have an oxymoron. "Two" tithes would be 20% and not "a" tithe. This multiple tithe idea did not come about till after the diaspora and return of the Jews.

Be sure to set aside a tenth of all that your fields produce each year. Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the Lord your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the Lord your God always. But if that place is too distant and you have been blessed by the Lord your God and cannot carry your tithe (because the place where the Lord will choose to put his Name is so far away), then exchange your tithe for silver, and take the silver with you and go to the place the Lord your God will choose. Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the Lord your God and rejoice. And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own. At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the Lord your God may bless you in all the work of your hands. (Deut. 14:22-29 NIV)

#### **To summarize:-**

The second tithe was set aside every year and on the first, second, fourth, and fifth years it was to be consumed by the family at the time of the yearly feasts in Jerusalem. It was not to be given to the Levites or priests.

If the family lived so far from Jerusalem that it would be impractical to carry the food/wine such a great distance, then the family was to sell it and take the money and buy anything they wanted to eat and drink at the feast.

On the third and sixth years the tithe was to be divided between the **ministers** (Levites), aliens, the fatherless, and widows.

Every seventh year was a Sabbatical year, and the land was allowed to rest (Lev. 25:4), so there was no second tithe every seventh year.

Under the Biblical method, two-thirds of the second tithe would go to the family that earned the tithe, to be used to pay for food and drink for their religious festivals. The other third was to be split up and distributed between the **ministers** [Levites] and the poor and helpless. This is quite different from the Adventist system which refuses to permit tithe money to be spent by the people earning it for their meal expenses during religious meetings. Furthermore, Adventists do not permit tithe money to be used to assist the poor. ^In the Adventist system the tithe is used to pay for the salaries of pastors, church administrators, and attorneys.<sup>4</sup>

**3. Has Tithing been Repealed?** - Adventists argue that since there is no specific verse in the New Testament repealing the practice of tithing, it must still be in effect. ^However, Adventists go to great lengths to show a distinction between the Moral Law and the Ceremonial Law. ^Adventists teach that the Ten Commandments are eternal, while the rest of the Levitical laws are no longer binding because of Christ's death:

"The ceremonial law had become a barrier between them [Jews] and other nations. ... Christ's death abolished this 'law of commandments contained in ordinances,' breaking down 'the middle wall of division' between Gentiles and Jews so as to create one new family of believers reconciled into 'one body through the cross' (Eph. 2:14-15)." <sup>5</sup>

It seems inconsistent for Adventists to teach the Ceremonial Law has been abolished and yet continue to insist that certain requirements in that law are still in effect [using this argument through silence](#).

If every law in the Torah is still in effect unless it has been specifically mentioned in the New Testament as being canceled, then why do Adventists not keep the rest of the laws of the Torah? ^Why do not the Adventists follow the teachings regarding cleansings found in Leviticus 12-14? ^Where have these laws been repealed in the New Testament? ^What about the Sabbatical year of Deuteronomy 15? ^Where was this repealed in the New Testament? ^Other examples could be given. ^Let it suffice to say that just because a law has not been specifically repealed in the New Testament does not mean it is still in effect for Christians.

## Conclusion

(Taken from "Tithing is Not a Christian Doctrine", Russell Earl Kelley, Ph.D.)

In God's Word, "tithe" does not stand alone. ^It is the "tithe of FOOD." ^The biblical tithe was very narrowly defined and limited by God Himself. ^True biblical tithes were always: (1) only food, (2) only from the farms and herds, (3) of only Israelites, (4) who only lived inside God's Holy Land, the national boundary of Israel, (5) only under Old Covenant terms and (6) the increase could only be gathered from what God produced.

Therefore, (1) non-food items could not be tithed; (2) clean wild game animals and fish could not be tithed; (3) non-Israelites could not tithe; (4) food from outside God's holy land of Israel could not be tithed; (5) legitimate tithing did not occur when there was no Levitical priesthood; and (6) tithes did not come from what man's hands created, produced or caught by hunting and fishing.

From Christ's death until Christianity became a legally recognized religion almost 300 years later, the majority of great church leaders took self-imposed vows of poverty. ^This is historically documented! ^They took Jesus' words to the rich young ruler in Luke 18:22 literally "sell all that you have, give it to the poor, and follow me." Most church historians agree that these early church leaders for at least the first 200 years worked for a living and were self-supporting. ^A Christian leader could not tell a Roman census-taker that he was a full-time preacher of an "outlaw" religion.

Clement of Rome (c95), Justin Martyr (c150), Irenaeus (c150-200) and Tertullian (c150-220) all opposed tithing as a strictly Jewish tradition. ^The Didache (c150-200) condemns traveling apostles who stay longer than three days and ask for money. ^And travelers who decided to remain with them were required to learn a trade. ^These early opponents of tithing are not quoted by tithe-teachers. ...

While disagreeing with their own theologians, most church historians write that tithing did not become an accepted doctrine in the church for over 700 years after the cross. ^According to the very best historians and encyclopedias, it took over 500 years before the local church Council of Macon in France, in the year 585, tried unsuccessfully to enforce tithing on its members. ^It was not until the year 777 that Charlemagne legally allowed the church to collect tithes. ^That, my friend, is the history of tithing found in the Encyclopedia Britannica, Encyclopedia Americana and the Roman Catholic Encyclopedia for everybody to read.

## Bible Truth about the Tithing

1. The system of tithing was set up for the Israelites so that the Levites and Priests--who had no other source of income--would be provided for. Under the Old Testament system of tithing, only

those involved in agriculture or animal husbandry paid tithe. All other professions were exempt. Because they received tithes, "both the Levites and priests forfeited all rights to permanent land inheritance inside Israel (Numb. 18:20-26; Deut. 12:12; 14:27,

9; 18:1, 2; Josh. 13:14, 33; 14:3; 18:7; Ezek. 44:28)."<sup>6</sup>

Bill: This 6 in red is messed up.

2. The Levitical laws regarding tithing are not applicable to Christians living under the New Covenant: "Churches that preach tithing based on texts from the Mosaic Law have missed the differences between law and grace, the old and new covenants, and Israel and the church. ^First, they preach a tithing message to believers who are dead to that law (Rom. 7:4). ^Second, they preach a weak and unprofitable law that has ended at Calvary (Heb. 7:18). ^Third, they preach a law that has absolutely no glory and, therefore, no power to revive the church (2 Cor. 3:10). ^Fourth, they preach a law that has been canceled, blotted out, nailed to the cross, abolished annulled, and that has long since faded away, because it was obsolete (2 Cor. 3:11; Eph. 2:15; Col. 2:14; Heb. 7:18; 8:13)."<sup>7</sup>

3. Tithing was a statute and ordinance of the Levitical law, and ordinances were annulled at the Cross. ^The tithe statute in Numbers 18 uses the word "statute" in verses 8, 11, 19, and 23. ^Malachi 3:8-10 is often quoted in favor of tithing, but verse 7 contains God's rebuke for the violation of the "ordinances".

But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity; it shall be a statute [ordinance] forever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as a heave offering to the LORD, I have given to the Levites to inherit; therefore I have said to them, Among the children of Israel they shall have no inheritance. (Num. 18:23-24)

Even from the days of your fathers you have gone away from my ordinances [statutes] and have not kept them. (Mal. 3:7)

Ephesians 2:14-16 teaches that the ordinances were abolished at the Cross:

For he [Christ] is our peace, who has made both one, and has broken down the middle wall of partition between us--Having abolished in his flesh the enmity, even the law of commandments contained in ordinances, to make in himself of two one new man, so making peace. ^And that he might reconcile both to God in one body by the cross, having slain the enmity thereby. (Eph. 2:14-16)

4. There is not a single example in the New Testament of any Christian paying or receiving tithe. ^Paul encouraged gospel ministers to follow his example and find an occupation so that they would not be a burden to the believers (Acts 20:16-35). ^However, Paul did allow for gospel ministers to receive support from offerings (1 Cor. 9:13-14). ^Elders who teach and preach are workers who deserve their wages (1 Tim. 5:17-18). ^While there is no specific law in the New Testament regarding how much money to give, the Bible encourages believers to give generously and from their heart according to God's leading (2 Cor. 9:6,7).

## Conclusion

While Christians are no longer obligated to follow the Levitical ordinance of tithing, the New Testament encourages Christians to help the poor, and support the ministry of the gospel and missionaries by their liberal free-will offerings given with a grateful heart.

## Your Questions about Tithing

**QUESTION:** My SDA Pastor said that Abraham paid a tithe, and that proves that tithe is a universal law of God that preceded the law of Moses and is still in effect today. ^Is this true?

**ANSWER:** There is no law of tithing in Scripture prior to Exodus requiring anyone to pay tithe. ^Because Abraham gave a tenth to Melchizedek before the laws of Moses were encoded some Adventists say that tithing is a universal and perpetual law. The story of Abraham's gift to the King of Salem is recorded in Genesis 14:17-24. [This was a tithe of the spoils of war, and not a tenth of any increase of Abraham's. The rest of the spoils of war were returned to those kings who had suffered loss so that they could not later brag that Abraham's wealth came from them.](#)

~~The Bible truth is that Abraham's gift was from the spoils of war, not from his personal property:-~~

Now consider how great this man was, to whom even the patriarch Abraham gave the tenth of the spoils. (Heb. 7:4)

Spoils of war are not an increase from agriculture or animal husbandry as the Levitical tithing law required. ^The Levitical law did have a provision to share the spoils of war with the Levites, providing them with 1% of the spoils (see Numbers 31:27-30). ^However, this is not tithing. ^Under Arab custom, the spoil-tithe was ten percent. ^Therefore, Abraham was honoring the tradition of the kingdoms of that region by paying ten percent of his war spoils to the King of Salem. ^This gift was a one-time free-will offering and had absolutely nothing to do with the laws of tithing that were later given to the Israelites in the Levitical law.

### NOTES

1. *Seventh-day Adventists Believe*, p. 71, Review and Herald (1989).
2. *Ibid.*, p. 272.
3. *Ibid.*, p. 273.
4. The SDA Church Prophet Ellen White wrote: "But a great mistake is made when the tithe is drawn from the object for which it is to be used—the support of the ministers." *Testimonies*, Vol. 9, 248-249. Despite this admonition, Seventh-day Adventists do use tithe money to pay their attorneys: "Second, you inquired whether tithe is used to pay church litigation. The treasury informs me that all litigation is paid from the annual appropriation made at the Annual Council, and that appropriation comes from tithe." Robert W. Nixon, Associate General Council, letter of April 10, 1989.
5. *Seventh-day Adventists Believe*, p. 243.
6. Russell Earl Kelley, Ph.D., "Tithing is Not a Christian Doctrine".
7. *Ibid.*, chapter 18.