

The Tithe and the Church

Whose Law Is It?

An open investigation into whether the tithe is a standing law for the church, or provision belonging to an administration that has ended.

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Anchor Passage

2 Corinthians 9:6 *But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. 9:7 Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. 9:8 And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work.*

Introduction

A. What God's Heart Looks Like

Before this study asks a single question about law, percentages, or covenants, it wants to look at the passage above and simply let it stand. Not grudgingly. Not of necessity. A cheerful giver. This is Paul's own picture of what giving looks like when it flows from a heart God himself is pleased with — and it is worth holding onto from the very first page, because the question this study is about to ask can easily turn cold and legal if it isn't anchored here first. Whatever this study concludes about the tithe, it should conclude it in a way that still sounds like 2 Corinthians 9:7, not against it.

Many believers were taught, sincerely and often with real pastoral care, that the tithe — a required tenth of income, given regularly to a local church — is God's abiding financial law for his people, carrying with it both promised blessing and warned curse. Others have come to doubt that teaching, sometimes only privately, wondering whether it reads New Testament grace back into an Old Testament requirement. Both groups deserve a study that takes their question seriously rather than assuming the answer in advance.

B. The Question

Is the tithe — specifically, a required tenth — a standing law for the church today, or was it provision belonging to a particular administration of God's dealings with his people, an administration that has ended? That is the whole question this study exists to answer, and it intends to answer it the way every other study in this library does: by going to the text directly, letting scripture interpret scripture, and following the evidence wherever it actually leads.

C. Method

This study follows the same working method as every other study in this library (Research-Method.md):

The King James Version is the base text for quotation. Scripture interprets scripture — every tithing passage is read against every other tithing passage, not in isolation. Context comes first: who is being addressed, under what administration, and what comes immediately before and after. Differing views are shown fairly before this study states its own conclusion — Chapter 1, immediately below, is devoted entirely to presenting the traditional case for tithing in its strongest form, before any of it is tested. And every claim is flagged for what kind of claim it is: a direct scriptural statement, a conclusion reasoned from scripture, or historical/traditional corroboration carrying less weight than either.

One tool this study leans on more heavily than most is a distinction already established elsewhere in this library: the **administration** a passage belongs to. Scripture does not deal with God's people the same way in every period of its history — the terms change, marked each time by God's own audible declaration establishing something new (Seven Administrations Project). Three administrations matter directly for this study:

Patriarchal (the expulsion from Eden to Sinai) — governed by credited faith, not a written code (Genesis 15:6): "And he believed in the LORD; and he counted it to him for righteousness." **Mosaic Law** (Sinai to Christ's baptism) — governed by a vowed, written code (Exodus 24:7): "All that the LORD hath said will we do, and be obedient." **Grace** (Pentecost onward, the administration the church now lives under) — governed by grace through faith, apart from law (Ephesians 2:8-9): "For by grace are ye saved through faith; and that not of yourselves: it is the gift of God: Not of works, lest any man should boast."

Every tithing passage in scripture falls into one of these three. Locating each one correctly — rather than treating "the Bible mentions tithing" as one flat, undifferentiated fact — turns out to be the single most important step in answering this study's question honestly.

D. What "Tithe" Actually Means

The word itself is simple and worth fixing clearly before going further. The Hebrew word is *ma'aser* (מַעֲשֵׂר), and the Greek is *dekate* (δεκάτη) or the verb *apodekatoō* (ἀποδεκατόω) — in every case, the word means, plainly and only, "a tenth." It is not a general word for "an offering" or "a gift." It names one specific proportion. This matters immediately: any giving that isn't a tenth — whether more or less, whether of income or of something else entirely — is not, strictly, "a tithe," however similar in spirit it might be. Keeping that plain meaning in view will matter more than once in the chapters ahead.

Chapters Ahead

1. **The Standard Case for Tithing** — the traditional position, presented in full and in its own strongest form, before any of it is tested.
 2. **Before the Law: The Patriarchal Administration** — Genesis 14 and Genesis 28, read against the Patriarchal administration's own governing basis.
 3. **Under the Law: The Tithe as Administration-Specific Legislation** — the Mosaic tithe texts in full, and why the Levites' landlessness is the reason the tithe existed at all.
 4. **Malachi 3 in Its Own Setting** — a full chapter for the single most-preached tithing text, read in its own historical and covenantal context.
 5. **Jesus and the Tithe** — Matthew 23:23, Luke 11:42, and Luke 18:9-14, placed carefully against the administration boundary at his baptism.
 6. **Hebrews 7: An Argument About Priesthood, Not a Command to Tithe** — worked through in full, landing on 7:12.
 7. **The Grace Administration's Own Pattern of Giving** — what does govern the church's giving, if not the tithe.
 8. **Closing: Which Administration Governs the Church?**
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Chapter 1: The Standard Case for Tithing

Before this study tests a single argument for tithing, it owes the position a fair and full hearing — not a summary built to be knocked down, but the case as its own most careful teachers actually make it. Many sincere, careful students of scripture have taught that the tithe is God's abiding standard for his people's giving. Their case does not rest on one verse alone; it is built from several different angles, each reinforcing the others. Read together, without yet answering any of it, it is a genuinely substantial case.

The Tithe Belongs to God by His Own Claim

The starting point for many who teach tithing is not a promise of blessing but a claim of ownership, stated as plainly as scripture states anything:

Leviticus 27:30 *And 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.*

On this reading, withholding the tithe is not simply a failure of generosity — generosity, by definition, concerns what is one's own to give or withhold. If the tithe is *already* the Lord's, as this verse states outright, then withholding it is closer to keeping something that was never the giver's to keep in the first place. This is the foundation the rest of the traditional case is built on: the tithe is framed not as a suggested percentage but as a return of what already belongs to God by his own declared right.

A Pattern Older Than the Law

The traditional case does not rest on Moses alone. Its strongest textual support, in the eyes of many who hold it, is that tithing appears twice in Genesis — centuries before Sinai, before any written code existed to command it. If two different patriarchs, independently, gave a tenth without being told to, the argument runs, that points to something built into the fabric of true worship itself, not merely a rule for one nation under one law.

Genesis 14:18 *And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. 14:19 And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: 14:20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.*

Abraham — later called, in Hebrews, simply "the patriarch" — gives a tenth of the spoils of battle to Melchizedek, a priest-king of the true God, without any recorded command to do so. Advocates of tithing note that Melchizedek is widely read (by many, though not all, interpreters) as a type of Christ himself — both a king and a priest, a combination the Levitical priesthood was never permitted — which lends Abraham's gesture a weight beyond an ordinary one-time act: the father of faith, tithing to a priestly figure who prefigures the Lord Jesus.

A generation later, Jacob, receiving the same covenant promise his grandfather had received, responds the same way:

Genesis 28:20 *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, 28:21 So that I come again to my father's house in peace; then shall the LORD be my God: 28:22 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.

Two patriarchs, in two separate generations, without any tithing law yet on record — and both land, independently, on the same figure: a tenth. For many who teach tithing, this convergence is not a coincidence to be explained away. It is read as evidence that "a tenth" is not an arbitrary Mosaic percentage but something closer to an instinctive, divinely fitting response wherever true faith meets real blessing — which is exactly why, on this view, it should be expected to outlast the Law that later formalized it, rather than expire along with it.

A Direct Promise, Twice Repeated

If Genesis supplies the pattern, two further texts supply what many regard as the clearest positive case: an explicit connection between tithing and blessing, stated as an open invitation rather than a closed historical instruction.

Proverbs 3:9 *Honour the LORD with thy substance, and with the firstfruits of all thine increase: 3:10 So shall thy barns be filled with plenty, and thy presses burst out with new wine.*

Because Proverbs belongs to Israel's wisdom literature — general instruction in how life under God actually works, not narrow case law for a single ritual system — many tithing advocates read this text as evidence that honoring God with the "firstfruits" of one's increase is a principle of life as such, not a provision tied to the Tabernacle or Temple alone.

The clearest and most frequently preached text, though, is Malachi's:

Malachi 3:8 *Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. 3:9 Ye are cursed with a curse: for ye have robbed me, even this whole nation. 3:10 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.*

Read plainly, this is God himself naming the withholding of the tithe as robbery, pronouncing a curse over it, and then — in the very next breath — issuing what sounds like a standing, open invitation: bring the tithe, and prove me. Many who teach tithing read "prove me now herewith" as language that does not sound closed off to one generation of ancient Israel; it sounds like God inviting anyone, in any age, to test him on this specific point and see the windows of heaven open. This chapter will be examined fully and on its own terms in Chapter 4 — but its plain, surface force, read exactly as it appears, is real, and deserves to be stated as such before it is tested.

Jesus's Own Words

Some who hold the traditional view point to Jesus's own recorded words as decisive, arguing that whatever else might be said about the Law's other requirements, Jesus himself treated tithing differently:

Matthew 23:23 *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.*

The word that carries the weight, on this reading, is *ought*. Jesus does not say the Pharisees' tithing was itself the problem, something they should have abandoned along with their neglect of judgment, mercy, and faith. He says plainly that tithing the smallest herbs was a thing they *ought* to have done — a word of positive obligation, not neutral description — even while rebuking them for missing what mattered more. On this reading, Jesus is not merely reporting a Pharisaic custom; he is affirming its rightness in the same breath he condemns its imbalance.

A Priest Who Still Lives to Receive It

The book of Hebrews, in the course of a much larger argument about Christ's priesthood, includes a verse some read as extending the tithe's relevance into the present, on the authority of the New Testament itself:

Hebrews 7:8 *And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth.*

On one reading of this verse, the contrast being drawn is not only between Levi and Melchizedek in the distant past, but between mortal priests who die — the Levitical priesthood generally — and a priest who is *now* said to live and, by implication, *still* to receive. If Jesus is a priest forever after the order of Melchizedek, and Melchizedek received a tithe, some conclude that Jesus, as the living, permanent high priest, continues in some sense to receive tithes today — an argument this study will need to weigh carefully and in full context in Chapter 6.

The Pattern of Supporting Those Who Minister

Finally, the traditional case draws a line from the Old Covenant's structured support of its priesthood to the New Covenant's own instructions about supporting those who labor in ministry, arguing that the underlying principle — not necessarily the exact number — carries forward even where the word "tithe" itself is not used:

1 Corinthians 9:13 *Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? 9:14 Even so hath the Lord ordained that they which preach the gospel should live of the gospel.*

1 Timothy 5:17 *Let the elders that rule well be counted worthy of double honour, especially they who labour in the word and doctrine. 5:18 For the scripture saith, Thou shalt not muzzle the ox that treadeth out the corn. And, The labourer is worthy of his reward.*

Paul draws a direct line, in his own words, from the Old Covenant's temple support system to the New Covenant's support of gospel ministers — "even so." Advocates of tithing argue that if Paul is willing to reach back to an Old Covenant support structure as the pattern for New Covenant giving, it is not unreasonable to read the tithe itself as the concrete expression of that same underlying, carried-forward principle, even though Paul does not use the word here.

A Practical and Historical Case

Beyond the textual arguments above, one further consideration is offered — not as direct scriptural proof, but as accumulated pastoral experience, and this study notes it plainly at that lower evidentiary weight, historical and practical corroboration rather than a scriptural claim in itself (per this study's own method, item 8). Tithing has been widely taught and practiced across most of church history and across a great many denominations; John Wesley, among others, taught and modeled it. Its defenders argue that whatever the precise exegetical question, a fixed and disciplined standard protects ordinary believers from the two failure modes an unstructured "as I feel led" approach tends toward in practice — giving too little, or giving inconsistently — and that a visible, communicable standard has, historically, sustained the material needs of gospel ministry at real scale.

Summing Up the Case

Put together, the traditional case is not a single proof-text stretched thin. It is a converging set of arguments: an explicit claim of ownership (Leviticus 27:30), a pattern appearing before the Law existed at all and repeated independently by two patriarchs (Genesis 14, 28), wisdom literature connecting the practice to blessing (Proverbs 3:9-10), a direct and repeated promise phrased as an open invitation (Malachi 3:8-10), Jesus's own apparent affirmation (Matthew 23:23), an argument from Christ's own continuing priesthood (Hebrews 7:8), a New Testament pattern of supporting ministers traced back to the same Old Covenant system (1 Corinthians 9, 1 Timothy 5), and a long, practical history of the church's own experience. Taken at face value, and without yet examining any one piece in its fuller context, this is a serious case, held by serious and sincere people, and it deserves exactly that kind of serious answer.

That is the work of the chapters ahead — not to dismiss what has just been presented, but to take each piece of it back to its own setting: to ask what administration governs it, who it was actually spoken to, and what surrounds it on every side. Scripture interprets scripture. The next chapter begins where the case itself began — before the Law, with Abraham and Jacob.

Chapter 2: Before the Law — The Patriarchal Administration

The traditional case leans heavily on the fact that tithing appears in Genesis, generations before Sinai — treated as proof that it cannot be merely Mosaic. That reasoning deserves to be tested carefully rather than waved off, because it turns on a real and important question: what actually governed Abraham and Jacob's relationship with God, and does either man's tithe belong to that governing basis, or stand outside it?

Scripture itself already answers the first half of that question, and answers it in the plainest possible terms:

■ **Genesis 15:6** *And he believed in the LORD; and he counted it to him for righteousness.*

Paul returns to this single verse as the whole foundation of his own argument about how Abraham related to God, and states outright what that relationship did *not* include:

Romans 4:13 *For the promise, that he should be the heir of the world, was not to Abraham, or to his seed, through the law, but through the righteousness of faith. 4:14 For if they which are of the law be heirs, faith is made void, and the promise made of none effect: 4:15 Because the law worketh wrath: for where no law is, there is no transgression.*

Galatians 3:17 *And this I say, that the covenant, that was confirmed before of God in Christ, the law, which was four hundred and thirty years after, cannot disannul, that it should make the promise of none effect.*

This is not this study's own inference; it is Paul's own direct commentary on this exact period, and it could hardly be stated more plainly. Whatever governed Abraham's standing with God, it was credited faith, not any written code — and Paul goes further, insisting that the Law which came four hundred and thirty years later cannot be read back into the promise as though it had been a hidden condition all along. That is the frame this chapter has to test Genesis 14 and 28 against: not "does tithing appear here," but "does tithing appear here as part of what actually governed the relationship, or as something else."

Abraham: A Single, Uncommanded Gift

The full account is short, and worth reading in its entirety before drawing any conclusion from it:

Genesis 14:18 *And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. 14:19 And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: 14:20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.*

A few things about this scene are easy to miss on a first pass but matter directly to the question this study is asking. First, nothing in the text — not before this verse, not after it — records God instructing Abraham to give this tithe. It is Abraham's own act, in response to Melchizedek's blessing, not a command being obeyed. Second, it is a tithe of a very specific thing: "the spoils," as Hebrews later confirms —

Hebrews 7:4 *Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.*

— the plunder recovered from defeating the four invading kings (Genesis 14:1-16), not Abraham's own flocks, herds, silver, or gold. Genesis 13 had already described Abraham as "very rich in cattle, in silver, and in gold" (13:2) before this battle ever took place; his tithe here comes from someone else's captured goods, recovered in a single military campaign, not from his own ongoing increase. Third, and most tellingly, Abraham does not do this again. There is no second Genesis tithe, no standing practice described anywhere else in his long life, and no instruction to Isaac to continue it. Whatever this gesture meant to Abraham in that moment, scripture presents it as a single, one-time act — not the establishment of a repeated pattern.

It is worth being fair to how much weight the Melchizedek encounter can actually bear here, since interpreters disagree, sometimes sharply, on who Melchizedek was. Some read him as a christophany — a pre-incarnate appearance of the Son himself. Others read him as a genuine, historical Canaanite priest-king who happened to worship the true God, El Elyon, independent of Abraham's own line. Still others connect him with Shem, on chronological grounds. This study does not need to settle that question, and does not attempt to here — it is worth naming honestly as an open matter (per this study's own method of showing differing views), but nothing about the tithing question actually

depends on resolving it. Whoever Melchizedek was, the text gives no indication that Abraham's gift to him was commanded, required, or repeated — and that is the only point this chapter is testing.

What Genesis does record as the actual terms of Abraham's relationship with God is entirely different in kind. Compare the tithe scene with what immediately follows it in the very next chapter:

Genesis 15:1 *After these things the word of the LORD came unto Abram in a vision, saying, Fear not, Abram: I am thy shield, and thy exceeding great reward.*

No tithe, offering, or condition of any kind is attached to this promise — only, a few verses later, the statement already quoted above: he believed, and it was counted to him for righteousness. The covenant God confirms with Abraham (Genesis 12:1-3, 15:18-21, 17:1-8) is made entirely on God's own initiative, sealed by God's own oath, walking alone through the divided animals while Abraham sleeps (15:12-17) — a covenant made unilaterally, not one Abraham qualifies for by any percentage of anything.

Jacob: A Bargain, Not a Command

If Abraham's tithe is a single uncommanded gift, Jacob's is something more pointed: a conditional vow, offered by Jacob himself, in response to a promise God had just given him unconditionally.

Genesis 28:13 *And, behold, the LORD stood above it, and said, I am the LORD God of Abraham thy father, and the God of Isaac: the land whereon thou liest, to thee will I give it, and to thy seed; 28:14 And thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south: and in thee and in thy seed shall all the families of the earth be blessed. 28:15 And, behold, 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.*

God's word to Jacob here is entirely a promise — protection, return, blessing, all stated as things God himself will do. Nothing is asked of Jacob in response; no tithe, no sacrifice, no condition is attached to a single clause of it. Jacob's own reply, though, is not simple faith:

Genesis 28:20 *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, 28:21 So that I come again to my father's house in peace; then shall the LORD be my God: 28:22 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.*

Notice the grammar. God has just said "I am with thee" (v.15) — present tense, already true, unconditional. Jacob answers "if God will be with me... then shall the LORD be my God" — turning an already-given promise into a private contingency of his own devising. This is the language of a bargain, not the language of Genesis 15:6's simple belief. Scripture nowhere records that God required this vow, approved of it, or even responded to it. And most tellingly of all: scripture never records that Jacob paid it. There is no later verse describing Jacob giving a tenth of anything to anyone. Whatever Jacob intended in that moment at Bethel, it is presented as his own proposal, offered under the stress of fleeing for his life from a brother who meant to kill him (Genesis 27:41-45) — not as evidence of a standing principle he and Abraham had both independently discovered.

Scripture's own broader teaching on vows is worth bringing in here, because it cuts directly against reading Jacob's vow as commendable simply because it involved a tenth:

Ecclesiastes 5:4 *When thou vowest a vow unto God, defer not to pay it; for he hath no pleasure in fools: pay that which thou hast vowed. 5:5 Better is it that thou shouldest not vow, than that thou shouldest vow and not pay.*

If Jacob's vow was never paid — and scripture records no payment — then by the wisdom literature's own standard, it stands as an example of exactly the kind of vow better left unmade, not a model pattern for anyone to imitate.

What About Numbers 31?

One further comparison is worth making before closing this chapter, because it speaks directly to whether Abraham's "tenth" reflects some fixed, universal rate for spoils of war. Centuries later, under the Law, Israel again takes spoils in battle — this time against Midian — and God gives Moses very specific, very different instructions for dividing them:

Numbers 31:28 *And levy a tribute unto the LORD of the men of war which went out to battle: one soul of five hundred, both of the persons, and of the beeves, and of the asses, and of the sheep. 31:30 And of the children of Israel's half, thou shalt take one portion of fifty, of the persons, of the beeves, of the asses, and of the flocks, of all manner of beasts, and give them unto the Levites.*

One five-hundredth for the priest (two-tenths of one percent) and one fiftieth for the Levites (two percent) — nowhere close to Abraham's ten percent, in the one other case scripture actually records God giving explicit instructions for spoils of war. If a fixed tenth had been the standing, universal rule Abraham was following, this would have been the moment for God to simply repeat it. He does not. This does not disprove that Abraham's own gesture was sincere or meaningful — but it does mean scripture itself, in the one place it revisits this exact kind of situation, treats the proportion as a matter for God's own specific instruction each time, not a fixed law already in force since Abraham's day.

Closing: Two Acts, Not a Law

Read together, and read fairly, what Genesis actually supplies before the Law is this: one uncommanded, unrepeatable gift of war spoils, made by a man whose entire relationship with God is explicitly described elsewhere in scripture as resting on credited faith rather than any code; and one conditional, unpaid vow, offered by a frightened man as his own private bargain in response to a promise that had already been given to him free of any condition at all. Neither is presented as a command from God. Neither is repeated. Neither is treated, anywhere else in the Patriarchal narratives, as an ongoing practice binding on Isaac, or on Jacob's own household afterward.

This is not a small point, because it is the very ground the traditional case stands on when it argues that tithing predates and therefore outlasts the Law. The two texts examined here do not supply what that argument needs. They supply two isolated human acts, inside an administration scripture itself defines by faith credited as righteousness — not a standing law this study can carry forward into the next administration, let alone into the church's own. The Law that follows at Sinai will supply what Genesis does not: an actual, detailed, commanded tithe. That is where this study turns next.

Chapter 3: Under the Law — The Tithe as Administration-Specific Legislation

At Sinai, for the first time, God actually commands a tithe. This is where the traditional case's clearest ground is — and it deserves to be examined in full, in its own actual detail, rather than treated as a single flat "ten percent" rule floating free of everything around it. Read closely, the Mosaic tithe turns out to be a specific, structured provision, built for a specific purpose, tied to a specific people who had just vowed, audibly, to keep an entire written code:

Exodus 24:7 *And he took the book of the covenant, and read in the audience of the people: and they said, All that the LORD hath said will we do, and be obedient.*

Everything this chapter examines was given within that vow — the governing basis of the administration this study's Introduction already named: not credited faith, but a covenant code, vowed to in full.

Why the Tithe Existed: A Landless Priesthood's Inheritance

The single most important fact about the Mosaic tithe is also the most overlooked in popular teaching: scripture states, directly and repeatedly, exactly why it existed. It was not a general discipleship principle. It was the Levites' substitute inheritance, given because they alone, of all twelve tribes, received no land:

Numbers 18:20 *And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. 18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. 18:24 But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.*

Deuteronomy 18:1 *The priests the Levites, and all the tribe of Levi, shall have no part nor inheritance with Israel: they shall eat the offerings of the LORD made by fire, and his inheritance. 18:2 Therefore shall they have no inheritance among their brethren: the LORD is their inheritance, as he hath said unto them.*

Read this carefully and the whole shape of the provision comes into focus. Every other tribe received an actual allotment of land in Canaan — territory to farm, to build on, to pass down. The Levites received none. In an agrarian economy where land was the basic unit of wealth and survival, that meant the Levites, uniquely among the twelve tribes, had no ordinary means of supporting themselves. The tithe was God's own stated remedy for that specific structural gap — "I have given the children of Levi all the tenth in Israel for an inheritance." It is not described as a universal principle of worship binding on everyone who loves God; it is described as this particular tribe's wage, tied directly to their landlessness and to the specific service they performed at the tabernacle.

The system had a second layer built on top of the first. The Levites themselves, having received the tithe from the rest of Israel, were then required to tithe a tenth of what they had received, passing it up to the priests:

Numbers 18:26 *Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe.*

A tithe of a tithe — an internal administrative mechanism for supplying Aaron's priestly line specifically, layered inside a larger system for supplying the Levites generally. This is not the picture of a simple, generic "give ten percent" instruction. It is a specific, two-tiered funding structure, built for one particular tribe's particular circumstances.

What Was Actually Tithed

The Law is equally specific about what counted as tithe-able in the first place — and it was not, as is often assumed today, ten percent of all income from every source:

Leviticus 27:30 *And 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. 27:32 And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.*

Seed of the land, fruit of trees, and herds and flocks — the produce of agriculture and livestock, specifically. There is no mention of tithing wages, trade profit, craftsmanship, or any other form of income an Israelite might have — and Israel's economy, even under the Law, included all of these. If the Law had intended tithing to reach every form of increase, it had ample opportunity and vocabulary to say so, the way it does elsewhere when it means to be comprehensive. It does not say so here.

Deuteronomy adds a further layer scripture's popular memory of "the tithe" usually leaves out entirely: a portion of the tithe was not handed over to anyone else at all, but eaten by the offerer himself, as a festive meal, in the presence of the Lord:

Deuteronomy 14:22 *Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. 14:23 And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. 14:24 And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: 14:25 Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: 14:26 And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household.*

This is worth pausing on, because it does not match the common picture of "the tithe" as money simply handed over and never seen again. Here, the tithe-holder converts his own tithe to money if the distance to the appointed place is too great, and then spends that same money on food and drink for a rejoicing meal shared with his own household before the Lord. And every third year, the pattern changes again:

Deuteronomy 14:28 *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: 14:29 And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow,*

which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

The third-year tithe is stored locally, not carried to the central sanctuary at all, and its purpose broadens explicitly to include the stranger, the fatherless, and the widow alongside the still-landless Levite. Many careful readers of the Law, across a long history of Jewish and Christian scholarship alike, have concluded from these differing descriptions that ancient Israel's "tithe" was not a single flat payment but at least two distinct obligations — an annual tithe eaten before the Lord, and a separate triennial tithe for the poor — a reading this study notes as a reasonable inference from the text's own differing descriptions rather than a single verse stating the count outright (per this study's own method, item 8, on flagging inference distinctly from direct statement). Whichever way that detail is finally reckoned, the larger point holds without needing to be settled: "the tithe" under the Law was a structured, multi-purpose system, not the single, uniform, cash-equivalent-of-ten-percent instruction it is often assumed to be today.

The Tithe Restored, and What "Storehouse" Actually Meant

Two later episodes in Israel's history show this same system in concrete operation, and are worth reading now because one of them will matter directly when this study reaches Malachi 3 in the next chapter. Under King Hezekiah, a genuine national revival included restoring the tithe specifically so the priests and Levites could return to full-time service:

2 Chronicles 31:4 *Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD.*

The purpose is stated directly: freeing the priests and Levites from the need to farm or labor elsewhere for their own support, "that they might be encouraged in the law of the LORD" — full-time service, funded by the very system Numbers 18 established. Centuries later, after the exile, Nehemiah records the same structure being deliberately rebuilt, chamber by chamber:

Nehemiah 10:37 *...and that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage.*

Nehemiah 13:12 *Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries.*

"Treasuries" here translates the same Hebrew word, *'otsar*, that appears in Malachi 3:10 as "storehouse" — and Nehemiah's own account shows exactly what that word referred to in practice: literal storage chambers built into the temple structure itself, administered by appointed and named treasurers (Nehemiah 13:13), stocked with the literal produce of the tithe, for the support of literal Levites and priests actually serving at a literal temple in Jerusalem. This is worth holding onto carefully, because it will matter directly in the next chapter: "the storehouse" was not a figure of speech for wherever a believer happens to worship. It was a specific set of rooms, in a specific building, tied to a specific priesthood.

One Law, Kept Whole

The New Testament states a principle worth bringing in before closing this chapter, because it bears directly on how the tithe legislation relates to everything else Sinai commanded:

James 2:10 *For whosoever shall keep the whole law, and yet offend in one point, he is guilty of all.*

Galatians 5:3 *For I testify again to every man that is circumcised, that he is a debtor to do the whole law.*

The Mosaic Law was not a menu of separable rules, some binding and some optional, from which later readers could select the parts they found congenial. It was given, and vowed to, as a single covenant. The tithe legislation examined in this chapter is part of that same, single, comprehensive code — commanded in the same books, to the same people, under the same vow, alongside the dietary law, the feast days, the sacrificial system, and the priestly consecration rules. Anyone arguing that the tithe specifically carries forward unchanged into a new administration owes an answer to why this one piece of a single, indivisible code should be treated differently from the rest of it — an answer that will have to come, if it comes at all, from something that actually changes the legal basis itself, not merely from the tithe's own continued presence in the text of Exodus through Deuteronomy. Whether scripture supplies such a change is exactly the question Chapter 6 takes up, once Malachi and Jesus's own words have first been heard in full.

Chapter 4: Malachi 3 in Its Own Setting

No tithing text is quoted more often, or carries more emotional weight for people who have been taught to fear the consequences of not tithing, than this one. It deserves, more than any other passage in this study, to be read slowly, in its own setting, before any conclusion is drawn from it — precisely because of how much weight has been placed on it. This chapter's aim is not to soften what Malachi actually says. It is to hear what Malachi actually says, to the people he actually said it to.

Who Is Being Addressed, and Why

Malachi is the last prophetic voice of the Old Testament, writing after the exile, after the temple had been rebuilt, into a community that had grown spiritually weary and careless. The book opens by naming exactly who is in view:

Malachi 1:1 *The burden of the word of the LORD to Israel by Malachi.*

Not a general word to humanity, not an address to a future church not yet in existence — a burden "to Israel," delivered through a prophet, concerning that specific covenant nation's specific covenant failures. The complaints that fill the first two chapters are concrete and particular: priests offering blind, lame, and sick animals in sacrifice, in direct violation of the Law's own requirements (1:6-8, 13-14); the priesthood's covenant with Levi itself under threat of correction (2:1-9); treachery and divorce among the people (2:10-16). By the time chapter 3 opens, Malachi has already spent two full chapters establishing that this is a covenant people being confronted over specific, nameable violations of a covenant code they already stood under.

Chapter 3 itself opens by returning to the priesthood directly, before it ever mentions the tithe:

Malachi 3:1 *Behold, I will send my messenger, and he shall prepare the way before me: and the Lord, whom ye seek, shall suddenly come to his temple, even the messenger of the covenant, whom ye delight in: behold, he shall come, saith the LORD of hosts. 3:2 But who*

may abide the day of his coming? and who shall stand when he appeareth? for he is like a refiner's fire, and like fullers' soap: 3:3 And he shall sit as a refiner and purifier of silver: and he shall purify the sons of Levi, and purge them as gold and silver, that they may offer unto the LORD an offering in righteousness.

This is worth noting for its own sake: the New Testament does draw directly on this exact chapter of Malachi, quoting and applying it — but to this messenger prophecy, not to the tithing passage that follows it a few verses later. Jesus himself applies Malachi's messenger language to John the Baptist:

Matthew 11:10 *For this is he, of whom it is written, Behold, I send my messenger before thy face, which shall prepare thy way before thee.*

Luke's gospel does the same (Luke 1:17, 7:27), reaching directly into this same chapter of Malachi. This matters because it shows the New Testament was entirely willing to reach into Malachi 3 and apply its content forward when it judged that content to carry forward — and it did so for the messenger prophecy, not for the tithe passage that sits only a few verses later in the same chapter. That is not, by itself, a proof of anything; but it is a real and checkable fact worth having in view before this chapter goes any further.

A Covenant Lawsuit, Not a Floating Promise

Verses 6 and 7 supply the hinge the whole tithing passage turns on, and they are worth reading with real care:

Malachi 3:6 *For I am the LORD, I change not; therefore ye sons of Jacob are not consumed. 3:7 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?*

"Ye are gone away from mine *ordinances*, and have not kept them." The word is specific: an established body of commanded requirements, already given, already binding, that this generation has drifted from. "Return unto me, and I will return unto you" is covenant-restoration language — the language of a relationship already established by prior terms, now being called back into alignment with those same terms, not a fresh universal principle being introduced for the first time. The tithe indictment that follows in verses 8-10 is presented as one specific, concrete instance of this broader pattern of having "gone away from mine ordinances" — not a freestanding topic Malachi happens to raise on its own.

This framework — a covenant people confronted over specific failures to keep an already-given code, with blessing and curse both explicitly tied to that keeping — is not new with Malachi. It is the Law's own structure, stated plainly at Sinai itself:

Deuteronomy 11:26 *Behold, I set before you this day a blessing and a curse; 11:27 A blessing, if ye obey the commandments of the LORD your God, which I command you this day: 11:28 And a curse, if ye will not obey the commandments of the LORD your God, but turn aside out of the way which I command you this day.*

Malachi's tithe passage sits squarely inside this Deuteronomic frame — blessing for keeping the covenant code, curse for breaking it — a frame that was itself part of the vowed, written covenant this study's Chapter 3 already located under the Mosaic Law administration's own governing basis. That context does not make Malachi's words any less real for the people he was speaking to. It does mean

that reading "cursed with a curse" and "prove me" correctly requires reading them as functioning inside that specific covenant-lawsuit structure, not as freestanding statements detached from it.

The Passage Itself, Read in Full

With that context in view, the tithe passage itself reads exactly as it did in Chapter 1 — and it should. Nothing in reading it carefully changes a single word of what it says. What changes is what it is being asked to prove:

Malachi 3:8 *Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. 3:9 Ye are cursed with a curse: for ye have robbed me, even this whole nation. 3:10 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. 3:11 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. 3:12 And all nations shall call you blessed: for ye shall be a delightful land, saith the LORD of hosts.*

"That there may be meat in mine house" — this is the same house, the same storehouse chambers, that Nehemiah's own account (examined in the previous chapter) shows being physically built, staffed, and stocked for a functioning temple and a functioning priesthood. "The devourer" being rebuked "for your sakes," so that "the fruits of your ground" and "your vine" are not destroyed — this is agricultural, land-based blessing, addressed to a farming nation whose whole economy Chapter 3 already showed the tithe legislation was built around. "All nations shall call you blessed... a delightful land" — national, territorial language, addressed to Israel as a nation occupying a specific land, not to individual believers scattered across every nation, as the church now is.

None of this requires reading God's words here as insincere, or the blessing offered as unreal. It requires reading them as what they plainly are: a specific covenant LORD's specific restoration offer to a specific covenant people, tied to a specific temple, a specific storehouse, a specific priesthood, and a specific land — issued within the very structure of blessing-for-obedience and curse-for-disobedience that Deuteronomy had already established as the terms of that particular covenant.

Closing: A Real Word, to a Particular People

Malachi 3's tithe passage is not a weak text, and this chapter has not tried to make it one. It is God's own direct, personal confrontation of a specific failure, offered with real warmth and a real invitation to be restored. But read in its own setting — addressed to Israel; hinged on the language of returning to already-given ordinances; structured by the blessing-and-curse terms Deuteronomy had already established for that same covenant; naming a storehouse that Nehemiah's own record shows was a literal set of temple chambers; promising agricultural and national blessing to a landed, farming nation — it is not a freestanding, timeless promise addressed to individual believers of every nation, detached from the covenant and structure that gave it its original meaning. The passage was never quoted by Jesus or the apostles, even though the very chapter it sits in was quoted, for other content, more than once. Its own strongest reading is the one this chapter has just given it: a real word, from a covenant God, to a particular covenant people, about a particular covenant failure — not, on its own, sufficient grounds to establish a law for a people not yet in view when it was spoken.

Chapter 5: Jesus and the Tithe

Jesus mentions tithing three times, and all three deserve full, careful attention rather than the brief treatment they sometimes receive from either side of this question. Before looking at what he says, it is worth being precise about when he says it, because the timing matters more than it first appears.

Where This Falls in the Administrations

This study's Introduction located the Mosaic Law administration as running from Sinai to Christ's baptism. Between that boundary and the opening of Grace at Pentecost lies a further administration this library's broader framework identifies distinctly (Seven Administrations Project): Christ's own earthly ministry, opening at the baptism itself and running to Pentecost, under its own governing proclamation, "repent, for the kingdom of heaven is at hand." That distinction matters here, but it needs to be stated carefully, because one thing does not change at the baptism: the Law's own binding legal claim on Israel. Jesus says so himself, in the plainest possible terms, during this very ministry:

Matthew 5:17 *Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil. 5:18 For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled.*

The Law's claim on Israel does not lift until it is fulfilled — an event scripture elsewhere ties to the cross itself, not to the start of Jesus's ministry:

Colossians 2:14 *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. Ephesians 2:15 Having abolished in his flesh the enmity, even the law of commandments contained in ordinances.*

So for the entire span of his earthly ministry, Jesus is speaking to people who remain, by their own nation's covenant vow, legally bound to the very code Chapter 3 examined — including its tithe. This is not a minor technicality; it is the key that unlocks everything he says on the subject. He is not announcing a new instruction to a church that does not yet exist. He is speaking, plainly, about a law still fully in force for the people in front of him.

"These Ought Ye to Have Done"

The fullest of the three statements is worth reading in full, including the verse the traditional case's shorter quotation usually stops just before:

Matthew 23:23 *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. 23:24 Ye blind guides, which strain at a gnat, and swallow a camel.*

Luke 11:42 *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.*

Chapter 1 was right to note that "ought" is a word of real obligation, not neutral description — and this chapter is not backing away from that. The Pharisees genuinely did owe the tithe, at that moment, under the still-binding Law they lived under, exactly as Matthew 5:18 says they must until it is fulfilled. What "these ought ye to have done" cannot supply, on its own, is an answer to a different question entirely: whether that same obligation continues to bind a people living after the Law's fulfillment, under a different administration's own governing basis. Jesus affirms the Law's present claim on the Pharisees in the same breath he rebukes them for missing what the Law itself considered weightier. That is a statement about their standing under a still-active code — not, by itself, an instruction carried forward to the church.

This is confirmed by how Jesus treats the rest of the Law during this same period. When he heals a leper, he does not tell the man that the ceremonial law is now optional; he sends him directly into full compliance with it:

Matthew 8:4 *And Jesus saith unto him, See thou tell no man; but go thy way, shew thyself to the priest, and offer the gift that Moses commanded, for a testimony unto them.*

"The gift that Moses commanded" — full Levitical compliance, instructed by Jesus himself, during this same pre-cross ministry. No one reads this verse as evidence that Levitical animal sacrifice continues to bind the church today; it is read, correctly, as Jesus upholding the Law's claim on Israel for as long as that claim remained in force. Matthew 23:23 belongs to the same category. The consistent pattern across Jesus's earthly ministry is full support for the Law's binding force on the people in front of him, right up until the point scripture elsewhere identifies as the moment that force ended.

The Parable Where Tithing Is Not the Point of Commendation

The third and final mention is the one most often passed over, and it may be the most directly instructive of the three, because for once Jesus is not describing what the Law required — he is telling a story about two men standing before God, and only one of them mentions tithing:

Luke 18:9 *And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others: 18:10 Two men went up into the temple to pray; the one a Pharisee, and the other a publican. 18:11 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. 18:12 I fast twice in the week, I give tithes of all that I possess. 18:13 And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner. 18:14 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.*

Luke states plainly, in verse 9, exactly who this parable is aimed at: those who "trusted in themselves that they were righteous." The Pharisee's tithing is not offered by Jesus as an example to imitate; it is placed directly inside the mouth of the man building his own case for self-righteousness, listed alongside his fasting as evidence he presents on his own behalf. And the man God actually justifies is the one who offers no religious résumé at all — no fasting record, no tithe, nothing but an honest cry for mercy. This is the only time in the Gospels that Jesus places the tithe inside a direct comparison between two people's standing before God, and in that one direct comparison, tithing does not tip the scale in the tither's favor. If anything, the parable's whole force runs the other way: whatever a person brings to God in the way of religious performance, tithing included, it is not what justifies him.

Closing: A Real Requirement, for a Time That Ended

Jesus's three statements on tithing, read together and read fully, add real weight to what Chapter 3 already established: tithing was a genuine, binding requirement of the Law, right up to the cross, and Jesus himself treats it that way without qualification. What they do not do — what nothing in any of the three statements claims to do — is instruct a future church, living under a different administration, to continue a practice tied to a code Jesus himself says will remain in force only "till all be fulfilled." The one time Jesus does compare a tither's standing before God to someone else's, the tither is the one Jesus does not justify. The question this leaves open is the one the next two chapters take up directly: does anything in scripture actually mark that fulfillment, and does it say anything about what happens to the tithe when it comes?

Chapter 6: Hebrews 7 — An Argument About Priesthood, Not a Command to Tithe

This is the one New Testament chapter that discusses tithing at any length, and it deserves the same close, unhurried reading this study has given every other passage so far — verse by verse, following the argument exactly where it goes, rather than lifting a single verse out of the middle of it.

The Shape of the Argument

Hebrews has spent its opening chapters building a single case: Jesus Christ is a greater high priest than any priest the Old Covenant ever had. Chapter 7 makes that case by first establishing that Melchizedek — the same priest-king Abraham met in Genesis 14 — was himself greater than the entire Levitical priesthood, so that when Psalm 110:4 prophesies the Messiah will be "a priest for ever after the order of Melchisedec," it is prophesying something greater than Levi's order, not a return to it.

Hebrews 7:1 *For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; 7:2 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; 7:3 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.*

Verse 3 is doing careful, deliberate work with what scripture does *not* say. Genesis records no genealogy for Melchizedek, no account of his birth, and no account of his death — a striking silence, given how carefully Genesis usually traces genealogies, especially around priestly and kingly figures. Hebrews uses that silence typologically: Melchizedek is "made like unto the Son of God" specifically in the way the text is silent about his beginning and end, prefiguring a priesthood that does not pass, the way every Levitical priest's office necessarily passed to a successor at his death.

The argument then turns directly to the tithe, using it as one link in a larger chain:

Hebrews 7:4 *Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. 7:5 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: 7:6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. 7:7 And without all contradiction the less is blessed of the better. 7:8 And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. 7:9 And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. 7:10 For he was yet in the loins of his father, when Melchisedec met him.

The logic runs in a clear, single line: Melchizedek blessed Abraham, and "the less is blessed of the better" (v.7) — so Melchizedek is greater than Abraham. Levi, Abraham's own great-grandson, was still "in the loins of his father" when this happened, so in a representative sense, Levi himself paid tithes to Melchizedek and received his blessing (vv.9-10) — so Melchizedek is greater than Levi, and by extension, greater than the entire priesthood descended from him. That is the whole purpose the tithe serves in this passage: a supporting link in an argument about which priesthood is greater. It is never, at any point in verses 1-10, turned into an instruction about what anyone should do.

Reading Verse 8 in Its Own Context

Chapter 1 raised verse 8 as a potential argument that Christ, as a living priest, continues to receive tithes today. Read in its actual place in the paragraph, that reading runs into a real grammatical problem: every single "he" surrounding verse 8 — in verses 1, 2, 3, 4, and again in verses 6, 9, and 10 — refers to Melchizedek. Nothing in the passage signals a shift of subject in the middle of verse 8 and then back again immediately afterward. Read in context, "there he receiveth them, of whom it is witnessed that he liveth" is making the same point verse 3 already made: unlike the Levitical priests, of whom scripture always records death and succession, no death is ever recorded of Melchizedek — the text simply bears witness, by its own silence, "that he liveth." The contrast being drawn is Melchizedek (a priest of whom no death is recorded) against the Levitical priests (who are explicitly "men that die," v.8) — not a claim that Christ, up in heaven, is presently collecting a tenth of any believer's income. When the writer finally does sum up the whole argument, a few verses later, tithing does not appear at all:

Hebrews 8:1 *Now of the things which we have spoken this is the sum: We have such a high priest, who is set on the right hand of the throne of the Majesty in the heavens.*

The sum of the whole argument is Christ's priesthood and his position at the Father's right hand — not tithing. That silence, at the exact point the writer chooses to summarize his own point, is itself worth weighing.

The Payload: A Change of Priesthood Requires a Change of Law

The chapter's real force for this study arrives a few verses later, and it is worth reading slowly, because it speaks directly to the very structure Chapter 3 already established:

Hebrews 7:11 *If therefore perfection were by the Levitical priesthood, (for under it the people received the law,) what further need was there that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron? 7:12 For the priesthood being changed, there is made of necessity a change also of the law. 7:13 For he of whom these things are spoken pertaineth to another tribe, of which no man gave attendance at the altar. 7:14 For it is evident that our Lord sprang out of Juda; of which tribe Moses spake nothing concerning priesthood. 7:18 For there is verily a disannulling of the commandment going*

before for the weakness and unprofitableness thereof. 7:19 For the law made nothing perfect, but the bringing in of a better hope did.

Read this against what Chapter 3 of this study already established. The tithe existed, by the Law's own explicit statement (Numbers 18:20-21), specifically because the Levites held no land and needed another means of support tied to their particular tribe and their particular service at the altar. Verse 13 states plainly that Jesus "pertaineth to another tribe" — Judah, not Levi — "of which no man gave attendance at the altar." He is not merely a better version of a Levitical priest; he is, by the Law's own terms, structurally ineligible to hold that office at all. And verse 12 states the consequence of that fact as directly as scripture ever states anything: "the priesthood being changed, there is made of necessity a change also of the law." Not an optional change, not a change limited to ceremonial detail — "of necessity," because the priesthood the Law had built its provisions around no longer functions the way the Law assumed it would.

Verse 18 goes further still: "a disannulling of the commandment going before, for the weakness and unprofitableness thereof." The commandment establishing that former structure is not described as continuing quietly alongside the new priesthood. It is described as disannulled — set aside, its force ended, because "the law made nothing perfect" (v.19). The tithe legislation examined in full in Chapter 3 was part of exactly that commandment — provision built for a priesthood tied to Levi's tribe, land, and altar-service. When the priesthood changed, by this chapter's own explicit statement, the law built around the old priesthood changed of necessity along with it.

Closing: The Chapter Answers Its Own Question

Hebrews 7 was never written to instruct the church on giving. It was written to prove Christ's priesthood is greater than Levi's, and the tithe appears in it only as one link supporting that larger argument — never as a command, a suggestion, or even a description of New Covenant practice. But in making that argument, the chapter ends up answering, directly and in its own words, the very question this study has been building toward since Chapter 3: what happens to a Law built around a specific priesthood when that priesthood itself is replaced. Hebrews 7:12 answers it without ambiguity. A change of priesthood necessitates a change of the law tied to it. The tithe was tied to it. What remains, once that specific legislation has been disannulled along with the priesthood it supported, is the subject of the next chapter: what scripture actually says the church's own giving is now built on.

Chapter 7: The Grace Administration's Own Pattern of Giving

If the tithe legislation was disannulled along with the priesthood it was built to support, the question this study owes an answer to is not merely what ended, but what the church actually lives by instead. Scripture does not leave that question unanswered. The Grace administration has its own, extensively documented pattern of giving — and it is worth saying plainly, before looking at a single verse, that this pattern is not a loosening of the standard. Where it can be measured, it exceeds the tithe. It is simply built on an entirely different foundation.

The Earliest Church: Giving Beyond a Fixed Rate

The very first description of the church's own giving, in the days immediately following Pentecost, already shows something that a fixed ten percent could never produce:

Acts 2:44 *And all that believed were together, and had all things common; 2:45 And sold their possessions and goods, and parted them to all men, as every man had need.*

Acts 4:32 *And the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but they had all things common. 4:34 Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, 4:35 And laid them down at the apostles' feet: and distribution was made unto every man according as he had need.*

No percentage is named because no percentage could describe what is happening here. This is giving driven by need on one side and by love on the other, not by a fixed proportion applied uniformly regardless of circumstance.

Paul's Instruction: Proportional, Personal, Unforced

When Paul gives the church direct, practical instruction about a regular collection, the standard he sets is deliberately open rather than fixed:

1 Corinthians 16:1 *Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. 16:2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.*

"As God hath prospered him" — proportional to actual circumstance, decided by "every one of you" individually, with no number named at all. Paul's fullest teaching on giving, in 2 Corinthians 8 and 9, develops this same principle at real length, and it is worth reading closely, because it shows exactly what does govern the church's giving in place of a fixed law.

2 Corinthians 8:1 *Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia; 8:2 How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality. 8:3 For to their power, I bear record, yea, and beyond their power they were willing of themselves;*

The Macedonian churches are held up as the standard, and the standard is not a rate — it is a direction that runs *past* what could reasonably be expected, "beyond their power," offered "willing of themselves," out of "deep poverty." No law required this. Nothing in the text suggests they were tithing; they were giving more than their own means could easily bear, entirely of their own will. Paul then states the actual measuring principle directly, in contrast to any fixed proportion:

2 Corinthians 8:12 *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.*

Willingness, and what a person actually has — not a percentage applied without regard to circumstance. And the chapter that follows returns to exactly the note this study's Introduction opened on:

2 Corinthians 9:6 *But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. 9:7 Every man according as he purposeth*

in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. 9:11 Being enriched in every thing to all bountifulness, which causeth through us thanksgiving to God. 9:13 Whiles by the experiment of this ministration they glorify God for your professed subjection unto the gospel of Christ, and for your liberal distribution unto them, and unto all men.

"As he purposeth in his heart" is the standard — a decision made by each believer, before God, not a rate handed down from outside. "Not grudgingly, or of necessity" rules out exactly the two postures a fixed, feared law tends to produce: reluctant compliance, and compliance driven by obligation rather than love. What replaces the tithe's fixed proportion, in other words, is not the absence of a standard. It is a different, higher standard: cheerful, proportional, willing, and — in the one concrete New Testament example scripture actually gives, the Macedonians — capable of exceeding what any fixed law would have required.

Supporting Those Who Minister, Without Reaching for the Tithe

Chapter 1 already noted that Paul draws a direct line from the Old Covenant's temple-support system to the New Covenant's support of gospel ministers. It is worth returning to that same passage now, because what stands out on a second, closer look is what Paul does *not* say:

1 Corinthians 9:13 *Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? 9:14 Even so hath the Lord ordained that they which preach the gospel should live of the gospel.*

This is precisely the passage where, if tithing were the intended New Covenant standard, it would be the most natural thing in the world for Paul to simply say so — "even so, let them tithe to those who preach." He does not. The word never appears anywhere in this chapter, nor in 1 Timothy 5:17-18's parallel instruction about honoring elders "who labour in the word and doctrine," nor in Galatians 6:6 ("let him that is taught in the word communicate unto him that teacheth in all good things"), nor in 3 John's instructions about supporting traveling workers (3 John 1:5-8). Across every New Testament passage that directly addresses supporting those who minister, the word "tithe" is simply never reached for — not because the apostles were shy about it, but because, on the evidence of every chapter this study has examined so far, it was no longer the operative category at all.

Closing: Not a Lower Standard, a Different Foundation

Put together, the Grace administration's own pattern of giving is proportional rather than fixed ("as God hath prospered him"), willing rather than compelled ("not grudgingly, or of necessity"), assessed by what a person actually has rather than a percentage applied without regard to it ("according to that a man hath"), and — in the New Testament's own clearest example — capable of exceeding what any fixed law would have demanded. This is the positive answer to the question this whole study has been building toward. The tithe did not simply vanish, leaving nothing behind. It was replaced with something built on a different foundation entirely: not vowed obedience to a written code, but grace, freely given, freely received, and — exactly as this study's anchor passage said from its very first page — freely, cheerfully returned.

Chapter 8: Closing — Which Administration Governs the Church?

Every chapter of this study has been building toward one question, and it is time to answer it plainly. Not "was tithing ever real" — it plainly was, commanded by God himself, in real detail, for a real purpose. The question this study actually set out to answer was narrower and more important: which administration governs the church, and does the tithe belong to it?

The Answer, Stated Directly

The church does not live under the Patriarchal administration, governed by credited faith apart from any code — Chapter 2 showed that even that administration supplies no commanded tithe at all, only two isolated, unrepeated human acts. The church does not live under the Mosaic Law administration either, governed by a vowed, written code given at Sinai to a specific nation — Chapter 3 showed that the tithe belonged to that administration specifically, legislated to support a landless Levitical priesthood's inheritance, structured around agricultural increase, a central sanctuary, and a storehouse that Chapters 3 and 4 both showed to be a literal, physical set of temple chambers. Chapter 6 showed that this same Law was, by its own New Testament commentary, necessarily changed when the priesthood it was built around was replaced by a priest "of another tribe... of which no man gave attendance at the altar" — the commandment "disannulled... for the weakness and unprofitableness thereof."

The church lives under the administration that follows: Grace, opened at Pentecost, governed — in the words already set out in this study's own Introduction — by "grace through faith, apart from law" (Ephesians 2:8-9). Chapter 7 showed what that administration's own giving actually looks like where scripture describes it in detail: proportional, willing, cheerful, measured by what a person has rather than a fixed rate, and, in the New Testament's own clearest example, capable of exceeding what any law would have required. Malachi's storehouse, Numbers' landless Levites, Hebrews' disannulled commandment — every one of them belongs to an administration the church does not live under. The tithe was never abolished as though it had been a mistake. It served exactly the purpose God gave it, for exactly the people and the priesthood it was given to, for exactly as long as that priesthood stood. It simply does not govern a people living, as the church now does, after that priesthood was replaced.

What This Does Not Mean

This conclusion is easy to hear as permission to give less, and it is worth being just as direct about what it does not say as about what it does. Nothing in this study's own findings reduces the seriousness of a believer's giving. If anything, the opposite is true. A fixed law can be satisfied at ten percent and no further reflection required. Grace offers no such ceiling — the Macedonians, in the one full example scripture gives of the Grace administration's own giving in practice, gave "beyond their power," not up to a line and no further. Freedom from a law does not mean freedom from love, and love, scripture consistently shows, tends to give more than law ever required, not less.

Nor does this conclusion suggest that anyone currently giving a tenth, out of a sincere and settled conviction before the Lord, is doing something wrong. 2 Corinthians 9:7's own standard — "as he purposeth in his heart" — leaves that decision exactly where scripture places it: between each believer and God, decided willingly, not imposed as a rule to be enforced or a fear to be carried. A person who gives a tenth because that is what a cheerful, willing heart has settled on before God is living out this

study's own conclusion, not contradicting it. What this study has found no scriptural ground for is teaching the tithe as a binding requirement, carrying a warned curse for falling short of it — because that requirement, and that curse, belonged to a covenant code this study has now traced in full, from the reason it began to the moment scripture itself says it was disannulled.

Closing on Where This Study Began

It seems right to end where this study's very first page began, because nothing in the intervening chapters has moved this study away from it — if anything, every chapter has moved toward it:

2 Corinthians 9:7 *Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.*

That is not a lesser standard than the tithe. It is the standard the tithe itself was always a temporary provision beneath — suited, as every administration's own provisions are suited, to the people and the moment God gave it to, and superseded, in its own time, by something built not on a rate but on a relationship. The church does not owe God a fraction. Scripture's own last word on the subject is that the church, in Christ, has been given everything, and is asked, in turn, not for a percentage of what it has, but for a heart no longer giving out of fear of what withholding might cost, but out of love for the God who withheld nothing from it first.

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Sources

Matthew Narramore's *Tithing: Low-Realm, Obsolete & Defunct* (Tekoa Publishing, 2004–2012) — used as a starting point to research against, not a text to summarize or adopt. The structure, the argument, and the conclusions of what follows are this study's own, built directly from scripture using this library's own established method — not a paraphrase of that book or any other.

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