

AN EXAMINATION OF PAYMENT OF TITHES ACCORDING TO MATTHEW AND ITS PRACTICES IN THE 21ST CENTURY

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Abstract

The article poses as a response to criticism that has engulfed the Christian religious principle and practice of giving tithes in the present age. Positions abound with respect to the subject. Consequently, certain people of Christian faith do not believe in tithing of their God –given possessions, some do give out of fear to avoid incurring God’s wrath, and some do on account of having been coerced. Yet, there are a few individuals of the Christian faith who do practice tithing in the right way with the right understanding. By means of examination of Matthew 23:23, it is established that giving back to God a tenth of one’s possession is a biblical principle with both testaments’ application. The findings revealed that certain anomalies have characterised the present understanding and application of this vital aspect of Christianity. These anomalies majored on claims that tithing is limited to the Old Testament, even, it was strictly material and not monetary. The situation is not helped by shallow understanding of untrained Pastors of the new generation churches, who go about the subject in the wrong way. The ungodly measures of commercialising the gospel and exploiting people religiously in the present time have done more harm than good to the spirit of sincere, wholesome and wilful Christian giving. It recommended that, there should be improved sound biblical scholarship on the subject. The tension surrounding tithing should be relaxed by giving it the same treatment as done to other church principles. The monetary implication of the present age tithing makes it sensitive and delicate aspect of church practice that should be handled with caution, and according to the leading or directive of the Holy Spirit.

Introduction

From the moment that man became conscious of the possible existence of a higher Being, who is transcendent and to whom the credit of all the manifestations in the created world is given, the state of religious consciousness became activated. Man’s religious consciousness, its

experience and expression became characterised by certain religious rituals either by implication or application. One of these religious rituals is expressed in dedicated offering and or giving. It is not as if God needs these gifts, ultimately, they are for human consumption in one way or the other. Nevertheless, gifts or offerings that are dedicated to God are done in recognition and appreciation of His supremacy and providential care toward humanity. The one bringing a dedicated offering becomes edified in the spirit of belief that God recognizes, and accepts such attitude of gratitude. In the contemporary age, there are various religious dedicated offerings such as worship service offertory, first fruit offering, special pledges, tithe and so on.

Tithe, which is an expression of attitude of gratitude to God by returning a tenth of the whole to him, has come under destructive criticism in the recent time. The article is not interested in addressing all the malign positions that are associated with the subject in the present time, notwithstanding, the author is convinced that theological response has become necessary. Some have argued succinctly that tithe is peculiar to Judaism because it is found in the Old Testament and not in the New Testament. In the wake of various misconceptions surrounding tithing in the recent time, a critical mind would be wondering why tithe? Why not other forms of religious giving? For instance, the giving of first fruit is said to be the very first whole to God. This is done in various forms, some do give their first full month salary, some first quarter, first six months or even first one year. At least, the author knows a fellow who had given his first one year remuneration to God. There are other more sacrificial forms of Christian religious giving; why then is the attention and attack on tithe? When critics started associating the affluence of certain present day denominational heads to tithe, as though it is the only or even a major means of fund generation in the contemporary church configuration, the reader would understand the author's motivation. The article attempts an examination of Matthew 23:23 and engages its deductions with application to bear in response to the criticism that has characterised tithing in the present age.

Tithe in Ancient Israel

The foremost and explicit reference to tithe in the Bible is found in Genesis 14, where Abraham was said to have given Melchizedek, the king of Salem, tithes of all he had recovered when he intercepted enemies to save his cousin, Lot. Following this is the record in Genesis 28, when Jacob made a promise to return a full tenth of God's blessings. However, these foremost references did not solve the concern surrounding the origin of tithe in human

history. Modern scholarship has argued that perhaps, Abraham and Isaac were being influenced by religious practices of surrounding nations. While there may be no glaring proof to counter or condemn this position, notwithstanding, there seems to be room for other possible insights. Evangelical scholars have argued that genuine religious consciousness is first experiential, one expresses what one experiences in the first place.

The concern of tithe origin is similar to that of the origin of sacrifice in the Bible. In Genesis 4, one reads about the sacrifice that was offered by Cain and Abel as the first explicit Bible reference to the subject. Scholars' positions abound regarding what or from where they drew their inspiration. Head or tail, what is biblically established remains that ancient Israelite fathers knew that their cordial relationship with God requires in part, a giving of certain portion of what He has blessed them with, and this has an undertone of generational relevance and implication.

The Bible postulates tithe as God's approved standard of giving. It does not mean offering one's possession to God, it is actually God's own portion both by implication and application (Lev 27:30). This becomes clearer when God referred to tithe defaulters as robbers in Malachi 3:10. No one robs another by deciding to keep possession of personal belonging. The sense of robbing another comes only when one decides to keep possession of what belongs to another. One should not see the call to give tithe as an appeal to give one's belonging to God. Tithe is by all means God's own but in man's custody, even when one refuses to release it, it remains God's own. The uniqueness of tithing among other forms of Christian religious giving becomes understood in Malachi 3. Tithe appears as the express means of Christian religious giving that provokes God to rebuke devourers.

Literary Issues about the Book of Matthew

In the traditional order, the Gospel according to Saint Matthew is the first book of the New Testament. Among other propositions, the general scholars' consensus has it that out of the four Evangelists, the writer of Matthew tries the best to connect the Old with the New Testament. By this, the writer bridges the gap on the expectation of the Messianic kingdom. The one whose coming is proclaimed in the prophetic books of the Old Testament, is presented by the New Testament in the coming of Jesus Christ, as the answer to the expectation.^{xix} The Gospel according to Matthew portrays a work that is very systematic and very thoughtful without a major dispute. The writer's presentation of Jesus' genealogy is second to none.

Although without a clear identity of its author, traditional position had credited the authorship of the gospel to Matthew, who was one of the twelve disciples of Jesus Christ. However, the position has been questioned and or denied by modern biblical scholars who favoured anonymous position. No clear portion of the book supports Matthean authorship other than the point it bears 'Matthew' as the name of the writer.^{xx} There may be no clear statement in the gospel to indicate who wrote it. This notwithstanding, there are good reasons to believe that it was written by Matthew, sometimes, called Levi, the son of Alpheus, the tax collector, who became one of the twelve apostles (Matt 9:9).^{xxi} To a writer like Jonathan Hostetler, the argument against Matthean authorship should not be as important as to why the once called Levi got his name changed to Matthew.^{xxii} This is perceived as a reaction to the point that it is cheaper to believe Matthean authorship than holding an anonymous position.

In essence, the work of this nature cannot accommodate extensive writing on the argument on its authorship. For the article, it is important to note that the writer of the Gospel presented it as the proof of fulfilment of the Old Testament. This he did by presenting both the doctrine of Jesus and His very person in the events of His life as catalysts for accomplishing the prophecies of the Old Testament. In the view of Oscar Cullman, this explains why the writer, after recounting the birth of Jesus, added that: All these took place to fulfil what the Lord had spoken by the Prophets (Matt. 1:22).^{xxiii} Earlier scholars tended to favour Judea as the place for origin of the Gospel. However, modern scholarship favours a place in Syria, probably Antioch.^{xxiv}

The dating of the Gospel is usually judged to be about the time of the persecution by Emperor Nero (A.D. 64-68) or just after the destruction of Jerusalem by Titus in A.D. 70.^{xxv} In the event of Markan Priority, that is, the argument that favours Mark as the first Gospel to be written, the placement of Matthew thus means to accommodate the notion that Mark wrote shortly before A.D. 70. In the view of Michael Green, the scholars' consensus for a date after A.D. 70 and around A.D. 80 is done for no compelling reason.^{xxvi} Suffice it to say that, the event surrounding the diverse opinions about the dating of the gospel has to do with the problem of resolving which of the four Gospels was written first. This is the major concern with the Synoptic Problem and it is an ongoing discussion among contemporary biblical scholars.

There seems to be a clear ground to argue that the writer of the Gospel according to Matthew intended it for Jewish audience as the initial readers or recipients. The usual assumption is that the work was done to serve the people within the geographical terrain of the writer himself. According to D. A.

Carson, there seems to be a *prima facie* realism to this assumption if one holds that Matthew was working in centres of large Jewish population, whether in Palestine or Syria. Since the work portrays so much of Jewish features, it is not easy to imagine that the author had a predominantly Gentile audience in mind.^{xxvii} There may not be much harm to reason that the gospel writer could have taken into consideration the possibility of the work circulating beyond his immediate environment. Notwithstanding, in the immediate context, there appears enough ground to argue that the writer wrote to predominantly Jewish audience. His extensive use of the Old Testament and the emphasis on Jewish festivals would have been judged as foreign to a non- Jewish audience.

Examination of Matthew 23:23 in the Light of Tithes

Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices-- mint, dill and cummin. But you have neglected the more important matters of the law-- justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former (Matthew 23:23).

Matthew chapter 23 presents the case of Jewish leaders' attitude as negative foil to Jesus' followers, against which Jesus warned them of the impending judgment. The teachers of the law were confusing priorities, majoring on the minor. They were meticulous about observing every detail of the oral law, to the detriment of the great issues of *Justice*, *Mercy* and *Faithfulness*.^{xxviii} It begins with a call to Jesus' followers to avoid the religious motivation as in the example of Jewish teaching leaders. The act of holding Scriptural injunctions strictly will result to being increasingly legalistic in one's demands on others, and increasingly blind to the real demands God is making on someone.^{xxix} The Pharisees were projected as hypocrites, who act in religion for selfish interest, and not for God, doing no more in religion that they can serve a turn by for themselves.^{xxx} Jesus speaks of the heavy loads these teaching leaders put on their listeners, through their erroneous way of interpreting the Bible. Hence, the chapter, coming on the heels of confrontations between Jesus and the Jewish leaders, means an indictment of the Jewish leadership, especially the Pharisees and teachers of the law. Most of the illustrations Jesus gave were meant to caution the holier than thou attitude and fake ministerial lifestyle of the Jewish teaching leaders.

In verse 23, Jesus presents a case of interpreting and applying the law through priority. This promotes the call for human being to be human in the first place and avoid treating humanity with brutality. Yet, this should not mean a negligence to important aspect of Christianity such as tithing of one's

possessions even to the seemingly insignificant spices.^{xxxii} The text is one of the New Testament features on tithe and perhaps, the only explicit New Testament text on Jesus affirmation and approval of the subject. In essence, Jesus affirms the necessity of obeying the law even down to the detail of tithing lightweight garden herbs. However, He differs on going about it the wrong way, making it a show of piety without practicing the weightier obligations of Justice, Mercy and Faithfulness, which results to hypocrisy.^{xxxiii}

In this understanding, Jesus was not against the law, He was not against the Jewish act of giving attention to the law's details. However, He posited that by devoting much attention to the little details as to the principle, the Pharisees had missed the main point.^{xxxiiii} By so arguing, Jesus pronounced the fourth woe as against ritualism without reality. Humanity is God's project and He is much interested in how man relates to another than in strict performance of religious rituals. Giving God a tenth of the most insignificant possession cannot make up for unscrupulous act of treating humanity with brutality.^{xxxv} Experience shows that one can become increasingly legalistic about one's demands on others and at the same time increasingly blind to God's real demands on someone.^{xxxvi} The analysis here is with respect to the text context. However, the most concern of the article with the text is to establish that at least, there is a New Testament text which reads in Jesus' affirmation and approval of tithing. Jesus was not saying tithing is unimportant. Rather, He was saying that the Pharisees were completely neglecting the one area at the expense of the other, which in His opinion, they should have been doing both.^{xxxvii}

In the focal text, the Greek word translated in the sense of tithe is **ἀποδεκατοῦτε**, in present active indicative, 2nd person plural from **avpodekato,w** to *tithe, give one-tenth of*. The same word is used in Luke 18:12 in passive sense *I give tithes*. It is a compound word with a prefixed preposition **ἀπο** from to a numeral **δεκα** ten or **δεκατος** tenth.^{xxxviii} In Israel, as in other places in the world, the importance of number *ten* is linked with original reckoning by fingers. Thus, ten becomes the basis of the decadic system which arose with the duodecimal in antiquity.^{xxxix} In the Old Testament, ten is a favourite round figure which may be greater or less according to circumstances. Thus, without any speculative signification, the law of God is given in ten commandments, the power of God is successively revealed in ten plagues, there are ten patriarchs before the flood (Gen. 5), the tenth becomes the sacred offering to God (Gn. 28:22), a prominent number in measurements of the ark (Gn. 6:15), the tabernacle (Ex. 26, 27) and the temple (1Kg. 6, 7).^{xl} In the New Testament where there is no express symbolism,

ten plays a less significant role. It is used as a smaller round number. More important is the proof of Jesus' messianic power by ten miracles recorded in Matthew 8 and 9.^{xi} In applied sense, the Greek word translated as *tithe* projects the nuance of *to approve, to accede to*, that is, a tenth taken away from the rest, set apart for the reception of spiritual magnitude.^{xli}

It is not known to the author how come the formation of the word *tithe*. The best that one can guess refers to the Greek word **δεκατη** translated *tenth*, from which the possible spelling modification of *tithe* is done. Outside the New Testament, **δεκατη** is used for the tenth portion collected as a toll, in harvest and property taxes which are for dedications to the gods.^{xlii} Just when and where the idea arose of making tenth the rate for paying tribute to rulers and of offering gifts as a religious duty cannot be determined. History reveals that it existed in ancient Babylon, also in Persia and Egypt, even in China.^{xliii} It becomes quite certain that Abraham knew of it when he migrated from Ur (Gen. 14:17-20). Since Melchizedek was a Priest of the Most High, it becomes certain that by Abraham's day, the giving of tithes had been recognized as a holy deed (Heb. 7:4). Dividing the spoils of war with rulers and religious leaders was common and wide spread in the Ancient Near East.^{xliv} Samuel warned Israel that the king whom they were demanding would exact tithes of their grain and flocks (1 Sam. 8:10-18). When Jacob made his covenant with God at Bethel, it included payment of tithes (Gen. 28:16-22). By the time of Christ, Roman rule had greatly affected the economic life of Judea, hence, it was difficult for people to *tithe*. However, that laws regarding the tenth were still observed is shown by the fact that Pharisees tithed even the herbs that were used in seasoning food (Matt. 23:23).^{xlvi}

Deductions from Matthew 23:23 and its Implication to Tithing in the Contemporary Age

Giving to God His portion that is placed in man's custody is a biblical doctrine with generational relevance. It is the most expressed form of religious giving in the Bible that activates the clause of God's rebuke to devourers. In Hebrew numerology, number 10 is a symbol of God's authority, divine perfection and harmony. It is one of the most powerful and most widely spread, just as number 3, 7 and or 12. It is a symbolic combination of numbers 4 and 6. Number 4 symbolizes the world around man and number 6 is associated with human being. When summed together, the product symbolizes a man on earth who needs to abide by God's law in order to have a chance for divine authority and perfection over him.^{xlvi}

Number 10 is also of integration, discipline, law and wholeness. The article emphasis is drawn to the wholeness implication of number 10 in Hebrew study of numbers. The phrase *God said* is repeated ten times through Genesis. The fullness of His word is reflected in 10 commandments as well, representing the whole law for any person to live by. By punishing the Egyptians with 10 plagues, they became completely or wholly dealt with on account of their disobedience to God.^{xlvii} Therefore, when a tenth of one's possession is returned to God, it marks divine perfection and authority over the whole. The author is of the opinion that enemy knows the significance attached to expression of heart of gratitude to God in tithing, hence, the ever irrelevant attack on the subject. When the righteous gives tithe to God, the devourer becomes rebuked and what belongs to the righteous is safe and secure from contamination in any form.

On the issue of various ways of tithing, the author recommends the measure of distinctiveness and uniqueness of individuality in God's relationship with man. This is because of various views that the author gathered during interview. Some shared the opinion that tithing should go beyond one's formal incomes, that everything, to the point of tithing material gifts in monetary weight. For instance, someone shared the opinion that, if she receives free ride on a budgeted trip, she will tithe the transport fare that had already been budgeted. Someone shared the opinion that he used to remove his tithe and keep it separate from his money. To that respondent, the money that is already removed for tithe payment cannot be used for another purpose, even when the person can replace it. So, various opinions abound on approaches to tithe payment. The author could not resolve which approach is the best, it becomes safe to stress that God deals with individual person distinctively and uniquely.

Conclusion

The article had established that tithe payment or giving is biblical and it is not a thing of the past generations as some people posited. The author's position is that Christians of contemporary age should endeavour to understand the mysticism of tithing and adhere strictly as expected. It is not just about giving tithe, but doing so with right understanding and in the right spirit. Tithe payment is one aspect of expression of Christian holy living which is needful for the ever ongoing Christ' project, the church. While tithing implication is in its first instance, an expression of attitude of gratitude to God for already received blessings, it is reasonable to posit that doing so rightly can trigger the release of further or more blessings to the righteous. The author

had interviewed regular tithe payers who established that much benefits are attached to faithful tithes payment. Their submission revealed that one can grow in the practice in a way that understanding of God's reward is attached to it. Like the saying goes, *things are never tight for tithe payers*. The practice of tithe giving preceded the era of Mosaic law, it became codified in the law by means of ceremonial rituals and Jesus affirmed it as binding on His followers and by extension, on the present age Christians.

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