

The New Testament Church
BIBLICAL WORLDVIEW TEACHINGS

14 – A Biblical View of the Tithe and Tax

Paul Jehle – September 29, 2024

I Introduction to Biblical Tithing and Taxation

- A. The origin of self and civil Government – Genesis 1-9 (worldview chart with revenues)
 - 1. Men and women made in God’s image with responsibilities of life, liberty and property
 - 2. The fall brought a loss of self-control, requiring external government (Ge. 3 and 9)
- B. Jurisdictions (spheres) - *God decentralizes jurisdictions with revenue sources* (see chart)
 - 1. Individual was first created (Genesis 1-2) – they are to **labor** for their revenue
 - 2. Family/Business (Ge. 2:24; 4:19-22) – **work ethic / revenue from business/trade**
 - 3. Ecclesia (Ge. 8:20-24; 14:18-20) – Noah as priest; **revenue from tithes/offerings**
 - 4. Civil Govt (Genesis 9:6) – protection of life, liberty and property (justice) – **taxes**

II Biblical Tithing – God’s tax to honor Him as Creator and Redeemer

- A. Melchisedec – type of Christ “no beginning no end” – Ge. 14:17-20; Heb. 7:1-3 (quotes)
 - 1. Held office of Priest and King at the same time – like Christ (heaven and earth)
 - 2. His name “king of righteousness” – and “king of Salem” (Jerusalem) – throne of David
 - 3. Offers Abraham “bread and wine” and Abraham tithes **to God – first fruits of whole...**
 - 4. God establishes “the root determines the fruit” – the first (fullness) - Ro. 11:16
 - 5. In every area of life – God has prior claim – the first – it is all His – *first tenth (tithe)*
 - 6. The sacrifice offered could redeem the rest – a foreshadowing of Christ – alpha/omega
- B. Mosaic Law – three tithes amounting to 23 and a third percent (see quotes)
 - 1. The Lord’s tithe (Num. 18:21-24) – went to the Levites (sanctuary), who tithed also
 - 2. Festive tithe (Deut. 12:6-7; 17-18) – supported the feasts (and education/tutoring)
 - 3. Poor tithe third & 6th year (Dt. 14:27-29) – strangers, fatherless, widow, etc. (gleaning – alpha and omega – first and last fruits)
 - 4. In addition to the tithe, the Israelites also gave *offerings* above them (Ex. 35:29)
 - 5. We are *responsible* to give the tithe to a godly church (2nd Kings 4:42-44) (quotes)
- C. Israel chose a King, rejecting the tithe, the state took “a tenth” – 1st Sam. 8:14-18 (quotes)
 - 1. There was a desire to have government do what the believing community ought to do
 - 2. ***A direct consequence of the church no longer tithing is an unjust, increased tax!***
- D. The Promise of Malachi 3:10 – Levites stored tithes in barns “storehouses” – they tithed
 - 1. The context of Malachi 3 – last book of the OT, under captivity, toward the Messiah
 - 2. There is only one storehouse for the tithe, and that is the gathered local Church
 - 3. There is only one tithe based on a percentage of increase (income)
 - 4. The abundance promised is intended by God to go beyond the Church into the culture
- E. The New Testament affirmation – what is not repealed remains – key principle...
 - 1. Tithe from the Old Testament... – sanctuary, education, the poor
 - 2. Lk. 6:38; 2nd Cor. 9:6-7 – our attitude in giving – cheerfully, sow and reap bountifully
 - 3. Mt. 19:21; 1st John 3:17 – give to those in need – the poor tithe...
- F. Tithing and Dominion – ***the more believers voluntarily tithe, the less the State must tax***
 - 1. Believers’ obedience to tithing creates providential opportunities of influence in culture
 - 2. History demonstrates this; ex. - the time of the Maccabees and Cromwell (see quotes)

3. The example of private charity in the 1830's lighting the darkness (William Booth)
4. Tithing is an example of being salt as well as leavening the culture through service
5. The *poor tithe* is best given *directly* to those in need – in or out of the church...

III Biblical Taxation

- A. Modern taxation – progressive income tax, property tax, and a host of other taxes
 1. The Bible mentions *head tax, income tax (10%), property tax, slave labor, import tax, flat tax, tribute tax* to name a few... (but this does not mean they are approved by God)
 2. Does the Bible sanction civil authority to tax people any way they want? **No**
- B. The Bible endorses the head tax for Civil Government – Exodus 30:11-16
 1. The tax is to be paid in precious metals (half shekel weight) – was about \$550 a year
 2. Its payment mandatory unlike the *sanctuary tithe, festive tithe* and *poor tithe* (23.3%)
 3. Every male (rep. family / women not in military) 20 years old and up had to pay it
 4. It was paid annually at a military census though it was not funding any specific war
 5. The poll (or head) tax was a specific, flat fee – discriminatory taxation was unlawful
 6. The money was given to the “sanctuary” – a collection point for state revenue
 - a. The Temple “treasures” were like a national bank – revenue from tithe and tax
 - b. It served dual purposes – *Priestly* (tithe - greater) and *Kingly* (tax - lesser)
 - c. Jesus (Matthew 17:25-27) was exempt from this tax as King - miraculous provision
 7. The blessing of a limited tax for civil government
 - a. Everyone pays something, and those too poor could be helped by private charity
 - b. The rich are not penalized for being wealthy – and thus can bless others less fortunate
 - c. No *standing army* limits tyranny at home or abroad (no warfare state)
 - d. It keeps the government as *protective* rather than *providing* (no welfare state)
- G. How taxes in Israel became corrupt – this pattern is still true among modern nations today
 1. From the beginning of Israel through the period of Judges – only head tax (**quotes**)
 2. The pivotal change came with the King (monarchy) – 1st Samuel 8 – (**quotes**)
 3. Israel and Judah's kings centralized power, went into captivity (over-taxed)
 4. Roman occupation, zealots revolted against *all* taxation; and Jews *became* tax collectors
- H. The New Testament undergirds the precepts of Old Testament law in relation to taxation
 1. John the Baptist (Jn 3), Zacchaeus (Lk 19), Jesus' cleansing of the Temple (Jn 2, Mt. 11)
 2. “Render to Caesar... and to God” – Jesus' statement (Mt. 22:17-21; see also Ro. 13:7)
 - a. God is sovereign, and determines our position – neither church nor state is supreme
 - b. Christians pay taxes to civil government *but this does not nullify proper resistance*

IV Steps to restore the Tithe and a lawful Tax

- A. Churches should restore teaching on the Tithe
 1. Increase budgeting for depth and meaning of the tithe to include education and charity
 2. Restore charitable work through the church and by believers from the church
 3. The Church should attempt to “take care of their own” – private charity
- B. As the *welfare* and *warfare* state cannot be sustained, opportunities to serve *will* increase
 1. Expose what it costs each individual to have govt. conduct *local services*...
 2. Cuts in wasteful *corruption* will bring opportunities at the local level for service
 3. People desire a simpler form of taxation, so *demonstrate* the benefits of the head tax
 4. Though not ideal, sales and flat taxes are a step in the right direction (see quotes)
 5. We may never see such changes in our lifetime, but God is able (Isaiah 66:8)