

‘Tithing’ is the principle of giving ten per cent of all our income and financial increase to the Lord. In the first of two articles, Kensington Temple associate minister **Bruce Atkinson** looks at whether Christians should still tithe today



**Above**  
Bruce Atkinson  
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## To tithe or not to tithe? There’s no question about it!

The first person recorded in the Bible as giving a tithe is Abraham (Genesis 14:20). Abraham’s nephew Lot had been captured during the war against Sodom and Gomorrah, and Abraham took his armed men and rescued him and all the goods that had been taken from the kings. On his return, Melchizedek, king of Salem and high priest of God, brought him bread and wine and blessed him. In response, Abraham gave him ten per cent of all the spoils.

We shall see later in Hebrews chapter seven how significant this act was for the New Testament, but for now I am focusing on four things in this story. First, Abraham did it gratefully. Abraham did not tithe to Melchizedek because he had

to or because he was ordered to. There was no Mosaic law at this time that required tithing to the Levitical priesthood. This tithe had nothing to do with any law but it was a response

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of gratefulness to God for the return of Lot, victory in battle and the increase of wealth. Second, Abraham did it voluntarily. He decided of his own free will to give this tithe. We do not know whether people tithed before Abraham but they may well have.

Third, Abraham did it accurately. He didn’t just give Melchizedek an offering. He gave him ten per cent. Imagine how he would have had to get his men to account and work out what exactly ten per cent of this increase in his wealth was! It was a specific and accounted for ten per cent; it wasn’t some kind of rough estimate.

Fourth, Abraham recognised the priest before him as authentic. At the time of Abraham there were many priests representing many gods, but the Bible tells us that Melchizedek was ‘the priest of the most high God’.

In other words, he was a priest of the God of Abraham. The name Melchizedek means the ‘king of righteousness’, and Salem was the city that would

become known as Jerusalem. Abraham recognised that this was God's priestly representative on earth. The priest brought out bread and wine to him, foreshadowing the next priest in the order of Melchizedek – Jesus himself – and how Jesus too would present the 'bread and wine' of the new covenant to those who believed in him.

Recognising the authenticity of Melchizedek and responding to the blessing of prosperity given to him by the priest, Abraham tithed. Tithing is the correct and proper response to authentic priesthood!

In the New Testament, Abraham is referred to as a model for us to follow in our faith. Indeed, we are the true seed of Abraham (Galatians 3:29). Paul uses Abraham as the example of how to be saved by faith – he is the father of all who believe and the model for living faith. We shall see that his tithe is also used as a model for the new covenant tithing.

The Law of Moses made it a legal requirement for all of Israel to tithe to the Levitical priesthood (Numbers 18:21). This tithe was to provide an income for the Levites and also to provide for the service of God's work. This tithe was an enforced tax and not voluntary.

Jesus talks about tithing (Matthew 23:23). In the time of Jesus and the book of Acts, tithing was practised by all Jews. It was taken for granted. It is an interesting study to see

how Jesus treats the Law. Some of the Law he abolishes (he made all foods clean); some he extends even further as principles – anger is likened to murder and lust to adultery; and others he simply affirms as godly principles for all time. Here Jesus speaks against the Pharisees who, because they meticulously tithed, did not think they needed to worry about the weightier matters of justice, mercy and faith.

Jesus rebukes them but he does not speak against tithing – in fact he condoned it: 'These you should have done and not left the other undone.' Jesus even affirmed

their systematic tithing of every aspect of increase!

In the Old Testament we have seen two types of tithes: that of Abraham, and that of the Law. In the book of Hebrews, the author is concerned that persecuted believing Jews may fall away from the new covenant and return to life under the Law. Thus, he is trying to show them how much better the new covenant of Christ is than the old covenant of Moses. In Hebrews chapter seven there is a comparison of tithing under the law and tithing under grace, establishing



that there are two covenants, two priesthoods and two tithes. The tithe of Abraham is so significant to the New Testament that a whole chapter is spent discussing it!

We are taught that Jesus is a high priest in the order of Melchizedek (Hebrews 6:20). Christ is in the priestly order that Abraham tithed to. In verse 4 we see one of the effects of tithing under grace. 'Now consider how great this man was to whom even the patriarch Abraham gave a tenth of the spoils.'

Abraham's tithe brought glory and honour to Melchizedek. It was Abraham's

tithe that demonstrated the greatness of Melchizedek and also was his relational response to him as priest. The priest blessed, and the man of faith tithed; that was the foundation of their biblical relationship. If Jesus is the high priest in the order of Melchizedek then the obvious response for us is to tithe to him, as Abraham modelled to us.

Tithing to the order of Melchizedek is not the same as tithing to the order of Levi. They are two completely different tithes. In fact, tithing to the order of Melchizedek is far superior than tithing to that of Levi. Hebrews even says that Levi and his order paid tithes to Melchizedek through Abraham in a representative way because they were his descendants.

In other words, if Levi himself had ever met Melchizedek he would have paid tithes to him! Verse eight reminds us that under the Law, mortal Levites received tithes. They then died and their receiving of tithes stopped.

Melchizedek also receives tithes and because he still lives he should still receive tithes today from his people. Under the Law the tithe was a tax but under grace it is a gift of thanksgiving, honour and recognition. If we believe that Jesus is our great high priest, that recognition is best biblically expressed through the tithe.

Do you have to tithe? That's like asking, 'Do I have to pray?' or 'Do I have to go to church?' Can you imagine being like Abraham receiving

the benefits of the 'bread and the wine' of Christ's sacrifice, receiving his blessing and then walking away without responding?

The proper response to Christ's priestly role is tithing from a willing heart. There are two covenants. Which one are you under? There are two priesthoods. Which one do you recognise? There are two tithes. Which one do you give? According to Scripture, there is no legitimate third option.

*Next month: Bruce Atkinson asks how we administer the tithe. Can we give it to whoever we want? Where does our tithe belong?*