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**Original Research** 

## Is tithing a justifiable development in the Christian church?



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#### Read online:



Scan this QR code with your smart phone or mobile device to read online. With its over 40 000 denominations worldwide, Christianity undoubtedly remains the most fragmented of the religions of the world. One of the main causes of the said fragmentation is apparently the practice of tithing, which both genuine clergy and many shady characters that have disguised themselves as ministers of religion in society regard as the quickest way of accumulating wealth or making money. Anybody who views television programmes on religion and listens to religious leaders who give Christian preaching on various radio stations nowadays cannot fail to observe the aggressive way in which such leaders opportunistically manipulate their followers and listeners to pay tithes using what has come to be generically known as 'prosperity gospel'. Given the extent to which it has fragmented and continues to fragment the Christian Church, as well as to taint the image of Christianity as a religion, the question asked by many people today about tithing is: Are the Christians as obligated to pay tithes as the Jews under the Mosaic Law? Using typology for its interpretative tool and arguing both scripturally and historically, this article argues that Christians are not obligated to pay tithes because tithing, as part of the temple worship system whose existence ended with Christ's free self-offering as a sacrifice to God on the cross, foreshadowed free offering to God by Christ's followers, not obligatory giving by law.

**Contribution:** This article contributes to the general debate on tithing as practised in the Christian Church today. The article argues that there is no scriptural proof anywhere to validate payment of tithes to the New Testament Church or its ministers.

**Keywords:** Christian church; denominations; ministers of religion; prosperity Gospel; religious leaders; tithing.

## Introduction

Christianity is currently the world's largest religion, with about two billion adherents (McDowell & Brown 2009; McGrath 2005; Woodhead 2009). It started as a religion composed of many united communities and groups. Later on, the religion experienced two great schisms (Gonzalez 1984; Schwarz 1995). The first of these was experienced in 1054 when the Eastern or Byzantine church in Constantinople parted ways with the Western church in Rome (Biggs 1974; Bruce 1970; Chadwick 1974). The second one occurred in 1517 when the church in Rome was further divided into Catholic and Protestant churches (McManners 1990; Schwarz 1995; Woodhead 2009).

The history of Christianity shows that while the Christian Church under Catholicism has remained a relatively unified church since the 1517 schism, the Christian Church under some forms of Protestantism has remained and continues to be a fragmented church (McSorley 1947). Today, the Christian Church is so fragmented that keeping the record of the number of denominations into which it has split has become an impossible task because of the rapid pace at which such denominations emerge all over the world (Neill 1974). It is currently estimated that there are about 40 000 Christian denominations in the world (Fairchild 2018). Many of such denominations are run by self-appointed religious leaders who have reduced the Church to a money-making institution. As a result, the Church is run like a family business. When the leader dies, the Church is inherited by his or her children like any other family private property. In this kind of Church, teaching and preaching focus on prosperity, which is believed to result from regular tithing. Apart from the rigorous tithing, some such denominations engage in the performance of dubious miracles and prophecies for which the individuals are required to give something in return as an expression of their gratitude to God (Kgatle 2019). This fragmentation of the Christian Church has resulted in many diverse denominations that preach and teach doctrines that contradict one another. This confused state of affairs has driven many people who cannot tolerate it out of Christianity to join other world religions where they settle for their new home. This is an eventuality that appears to be counterproductive to Jesus' universal commission to his followers that they should take his gospel to the ends of the earth (Mt 28:19–20).

Underlying the said fragmentation is the practice of tithing, which appears to conveniently give dubious religious characters a free access to the financial pockets of their congregants. Anybody who views television programmes today on religion and listen to religious leaders who give Christian preaching on various radio stations cannot fail to observe the aggressive way, in which such leaders use biblical texts to opportunistically manipulate their listeners and followers to pay tithes and give generously to the Church through their teaching of what has come to be generically known as 'prosperity gospel'. In their desperate effort to persuade their listeners to tithe or give generously to the Church, the prosperity gospel preachers use the pulpit to release a salvo of threatening utterances such as the following as recorded by Wells (2007:354-357) to scare and intimidate those who are not tithing (Prince 2014):

[*W*]ithout God's protection, acquired by devotional tithing, you could be destroyed at any moment.

Non-tithers are the enemy of God and a threat to His body.

Non-tithers...cause a crack in our covering and the whole Church is judged.

You'll lose your battles against sickness, impoverishment, depression and defeat, until you start tithing.

A tremendous amount of TROUBLE will be pronounced on you and nothing can be done about it because you've taken the tenth.

Satan will devour our money if we don't pay tithes in order to have God rebuke him. (p. 173)

This is a very childish way of persuading people to give. It just goes to show how desperate some of the leaders can be when they want tithes. Sometimes, unreasonable promises are made to the Christians to make them pay tithes. As Prince (2014) puts it:

[*T*]he tithing promoters are notorious for enticing people to pay tithes by promising them a wide array of blessings. And of course they will insist that diligently paying tithes is an absolute must to obtain these blessings. (p. 19)

The following are examples of some of such promises (Wells 2007):

[Y]ou will receive a hundredfold return on your tithe... God will increase your tithe thirty, sixty, and a hundredfold. (pp. 355–357)

### Prince (2014):

[*G*]od will open up the windows of heaven and bless the tither with a financial windfall. (p. 171)

Anyone who has read about Christ in the Gospels or elsewhere, and is aware of what has been taught on the liberty of God's children in the New Covenant and what has been said on how their attitude should be towards riches, cannot fail to see how incompatible the above utterances are to his character and teachings. God's blessings are never bought but are given freely. It was with this understanding of God's gifts or blessings that Peter rebuked one Simon who wanted to buy the Holy Spirit from God (Ac 8:18–25). To those who wanted to accumulate wealth at the expense of the Kingdom of God, Christ said in Mt 6:

[*N*]o one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon. (v. 24, NKJV)

In many churches today, the doctrine of tithing has reached the level of a modern scandal (Kelly 2007). Unlike in the Jewish case in the Old Testament where tithing was, amongst other uses, used to benefit strangers, poor people, widowed women, the infirm, orphaned children and prisoners, today's tithe is siphoned from some of these very marginalised groups and is more often, than not, used to promote, sustain and maintain Christian Church leaders' lavish and glamorous lifestyles. Some religious leaders demand personal copies of their congregants' payslips in order to ensure that they pay exactly what they are expected to pay for tithing. Those who, for one reason or other, are not able to pay their usual monthly dues find themselves having to take unplanned loans because of the intolerable pressure they are subjected to by their churches and for the fear that their failure to tithe as expected might bring them a curse. In the process of doing this, sometimes others end up not being able to pay back the loans - the problem about which their Church leaders do not appear to care. For others, the desire to tithe regularly and give generously to the Church out of the fear of being cursed ends up becoming so dire that they end up selling personal belongings so as to be able to afford generous offerings and tithing. Those who fail to pay, receive unexpected calls from their churches for a reminder. What makes matters worse is an indiscriminate manner in which the tithing law is aggressively applied to all congregants regardless of their economic situation. In all this, no one appears to care about the impact of this indiscriminate demand for tithing on the economic situation of the poor.

Given the extent to which it has fragmented and continues to fragment the Christian Church, as well as to taint the image of Christianity as a religion, the question asked by many today is: can the followers of Christ who live in the new dispensation of grace be justly expected to tithe as the Jewish people who lived in the dispensation of law under a different covenant? Using typology for its interpretative tool and arguing both scripturally and historically, this study argues that Christians are not obligated to pay tithes because tithing, as part of the temple worship system whose existence ended with Christ's free self-offering as a sacrifice to God on the cross, foreshadowed free offering to God by Christ's followers.

## Origins and meaning of tithing

Tithing is mentioned for the very first time in the Bible in Genesis 14 in connection with Abram tithing to the high priest, Melchizedek. In the story, Abram gives a tenth of the spoils he acquired as a result of having defeated the northern kings. There are few important aspects to note in this story. Firstly, Abram tithed voluntarily, not out of compulsion. He gave out of his free volition. He was not commanded by God to do so. Secondly, Abram tithed not from his own wealth but from the spoils acquired through wars with his enemies. In other words, the tithe given by him was not part of his regular income or his own property. Thirdly, this was a once off event for him. That is, this was the first and only tithe that he ever gave for all 175 years that he is believed to have lived. Consequently, it is wrong for the proponents of tithing to always cite Abram's example when they persuade people to tithe regularly. His case is at best only suggesting a once off payment of tithing in a life time, which is, most definitely, not what the proponents of tithing want to communicate when they quote his case.

Tithing only became a legal regular requirement for the Jews with the introduction of the Levitical priesthood for the Tabernacle or Temple worship. With the Jewish community becoming a theocratic government in which God became a direct ruler of his people, tithing was ultimately codified and became an essential part of their life as a community. Consequently, the concept of tithing is predominantly found in the Torah. This codification of tithe payment was, however, by no means the birth of the practice of tithing. It was rather a new expression of the practice that had been in existence in some of the ancient cultures, such as those of Cretans, Romans, Chinese, Greeks, Babylonians, Phoenicians, Egyptians, and Silicians as well as Akkadians. What remains unclear, however, is how it originated in these pagan societies (Kelly 2007). What is known is that in some regions of the world such as in the Ancient Near East, kings were entitled to receive tithe on everything that was owned by their subjects (Kelly 2007).

### In fact, as Jacoby observes:

[*M*]any non-Jewish and pre-Christian societies also practiced tithing-like giving. Some ancient sources describe how kings imposed a type of first-fruits tax to maintain holy shrines and support clergy. From Nebuchadnezzar's Babylonia to the temples of Apollo in Delphi and Athena in Athens, pre-Christian centers of worship collected tithes for their gods. Ancient cultures as disparate as the Greeks and Chinese—including the Arabians, Phoenicians, Romans, and Carthaginians—gave in ways mirroring the tithe. (https://www.douglasjacoby.com/ how-tithing-came-into-the-christian-church/)

For this reason, Abram's payment of tithe to Melchizedek, who was the king of Salem, should not be seen as an unusual practice. What is unique about it, however, is that Melchizedek was both a king and a priest - perhaps serving to prefigure a new context in which tithing was going to apply that was both political and religious in theocratic Palestine under the Mosaic Law.

At this point, some clarifications need to be made concerning the word tithe. So, what is tithe? The answer to this question is not as straightforward as one may think. This is because, as Kelly (2007) correctly observes:

[*T*]he word is so common among conservative Christians that everybody thinks that he or she knows exactly what it means.

However, a serious problem with understanding tithing appears at the very beginning ...The Hebrew and Greek words for 'tithe' both simply mean 'a tenth'. However, beyond this simple definition, much difficulty exists in defining the contents of the tithe. If a legal court case were being held, a working definition would have to be agreed upon by all involved parties before the presentation of a case could proceed. (n.p)

The use of the word in the religious context appears to have originated from the Ancient Near East sacred practice of giving a tenth of certain goods to one's king or deity. The recipients of such an offering were either the king or the royal temple. The practice was found in almost all earliest cultures within the Ancient Near East region (Kelly 2007). To these nations, tithing was a form of taxation. When God instituted it in his newly established theocratic government for his chosen people, it was to serve more or less the same purpose. According to Viola (2008), God instituted three kinds of tithes for his theocratic government in Canaan for his people's taxation:

- These were tithes of agricultural land products for the Levites' support because unlike other Jews, these could not inherit anything in Canaan.
- These were tithes of agricultural land products to support religious festivals at God's Temple in Jerusalem. For those who came from distant places, the law allowed the exchange of such products for money.
- These were tithes of agricultural land products gathered every third year for the social welfare of the local Levites, orphans, strangers and widows.

One of the things to note here is that in this theocratic setting, God's temple was like a government with all its responsibilities. Today, however, the church is not like this anymore because we have secular governments in place, which collect tax from its citizens in order to be able to distribute public resources and services to them, especially to the needy. To demand tithes from Christians while they are paying tax to their civil governments is to double-tax them. This already raises questions on the logic behind demanding tax (in the form of tithe) from Christian citizens when they are already paying tax to their civil governments. The tithes were the only tax paid by Jewish people to their theocratic government that was centred on the temple worship in Jerusalem. Caesar's tax, which became another tax to pay, only came into their lives as a result of their colonisation by the Romans.

## **Tithing today**

From the foregoing discussion, one thing has become clear, that is, tithing was, for a long time, a biblical practice. However, being biblical does not make it Christian. Christians in the Early Church never tithed (for at least the first two centuries of the Christian Church's existence). Each time the New Testament mentions tithing, it always does so in connection with its practice under the Mosaic Law in the Old Testament. Neither Jesus nor his disciples tithed. Tithing entered Christianity through clericalisation of the Christian Church, which was originally a clergy less Church. The early Christian Church was organised around the system of eldership authority. The office of the elder was the highest office in the Church. It was for this reason, that even the Apostles considered themselves as fellow elders and not as something above the elders (1 Pt 5:1). This is evidenced in the words of Peter to the Church elders when he said (1 Pt 5):

[*T*]he elders who are among you I exhort, I who am a fellow elder and a witness of the sufferings of Christ, and also a partaker of the glory that will be revealed: Shepherd the flock of God which is among you, serving as overseers, not by compulsion but willingly, not for dishonest gain but eagerly; nor as being lords over those entrusted to you, but being examples to the flock; and when the Chief Shepherd appears, you will receive the crown of glory that does not fade away. (vv. 1–4, NKJV)

Things did not remain the same for long. As the Church experienced the exponential growth, there arose a need to have it organised differently in order to cope with the new situation. Unfortunately, this re-organisation resulted in the clericalisation of the Church, which was more of a retardation than progress, as has been and will be argued throughout this article. According to the Christian history (Urubshurow 2008):

[I]n the second and third centuries the Christian Church grew into a formal institution that gradually became more and more powerful. Three categories of ministry evolved: deacon, presbyter and bishop. Bishops were elder presbyters, and popes were drawn from among them – after 1054 when the Bishop of Rome broke from the Bishops of the Byzantine Empire. (p. 105)

For the first two centuries of the existence of Christian Church, no tithing was mentioned in the Christian Church. During those centuries, the Church lived and survived on the generous gifts of its members who had learnt from their leadership that'[e]ach man should give, not reluctantly or under compulsion, for God loves a cheerful giver' (2 Cor 9:7). They had also taken heed of Paul's teaching when he said, '[u]nlike so many, we do not peddle the word of God for profit. On the contrary, in Christ we speak before God with sincerity, as those sent from God' (2 Cor 2: 17 NIV).

According to the letter to Hebrews (8:13), for the early Christians to tithe was not only considered to give obligatorily but also regarded as a constitutive element of the regulatory framework that had been rendered obsolete by Christ events. They considered themselves as belonging to a different dispensation with better promises in which people were expected to give freely to the Church as a more perfect way of doing things in the dispensation of grace in which they were expected to live more perfectly (Heb 8:6–13). It was more perfect to give freely out of one's good heart rather than to give under duress that was imposed by the law. Witnessing to this way of doing things in the new Christian dispensation, Paul has the following to say in 2 Cor 8:

[*F*]or I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the Lord's people. (vv. 3-4)

The New Testament Scriptures had taught them that what operated in the Old Testament as a Church with the clergy was, in fact, only 'a copy and shadow of what is in Heaven' as God's true temple (Heb 8:5). They had also probably read about what Yahweh said about their New Covenant with him where the New Testament Scripture wrote, ... by calling this covenant "new", he has made the first one obsolete; and what is obsolete and ageing will soon disappear' (Heb 8:13). They had also learned from the Scriptures that with Jesus assuming his priestly duties in God's heavenly temple as the sole mediator between God and his people (Heb 8):

[*T*]he former regulation is set aside because it was weak and useless (for the law made nothing perfect), and a better hope is introduced, by which we draw near to our God. (vv. 18–19, NKJV)

When the whole ceases to exist, its constitutive parts whose own individual existence depends on its existence should also logically cease to exist. The Jerusalem Temple worship system came to an end in the early days of Christianity. With that system no longer existing, its constitutive parts too are no longer existing. Tithing was one of such constitutive elements. Therefore, tithing can no longer be said to exist as a requirement for Christians today.

Tithing was first spoken of in the Christian Church in the third century, where Cyprian of Carthage referred to it as what could be used to financially support the Christian Church's clergy. He compared the Christian Church's clergy with the Levites and argued that just as the Levites received financial support from tithing, so should the Christian Church's clergy (Viola 2008). This argument, however, never received any support until much later in the life of the Christian Church. Every writer in the Church remained silent on the issue of tithing until Constantine came into the picture in the life of the Christian Church in the 4th century AD. The issue was picked up by other Christians much later; however, it never gained any popularity until around the 8th century. What has to be noted here is that tithing was imported into the Christian Church from elsewhere. It was not originally practised in the Christian Church.

# Some of the Biblical texts used to justify tithing

Scriptural texts used by the proponents of tithing to justify its practice in the Christian Church today include, amongst other texts, Matthew 23:23<sup>1</sup> and 2 Corinthians 8:2–4<sup>2</sup>. A closer look at these biblical texts, however, reveals that the issue that Jesus was addressing in Matthew 23:23 was not tithing. Here, it has to be remembered that both the Scribes and Pharisees to whom Jesus was speaking lived under the Mosaic Law that required them to tithe as their religious

<sup>1.</sup> Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, andhave neglected the weightier *matters* of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone'.

<sup>2.&#</sup>x27;In the midst of a very severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the Lord's people'.

obligation. Therefore, what Jesus was concerned with was their failure to pay attention to issues of justice, mercy and faithfulness towards fellow human beings, not tithing because it was their obligation anyway. For Jesus, these were more important and pressing issues of the time to be concerned about than to be obsessed with tithing to the very smallest detail about it. This was what Jesus was leading up to in Matthew 23, which makes it incorrect to suggest that verse 23 was approving tithing. Likewise, 2 Corinthians 8:2–4 cannot be understood as approving tithing. From verse 8 of the same chapter, it is clear that Paul was not making giving obligatory but to be something that sincerely comes from their loving hearts for their brethren in Jesus. This becomes even clearer in verse 7 where he referred to their act of giving as being gracious as opposed to being mandatory of which tithing was.

The main Old Testament biblical text used by tithe extractors and collectors is Numbers 18, which reads as follows:

[*B*]ehold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore, I have said to them, 'Among the children of Israel they shall have no inheritance'. (vv. 21–24, NKJV)

It is important at this juncture to point out that what is said above remained the understanding of the people of Israel even when the Levites priests were no longer serving at the Tabernacle or Tent of Meeting, but at the Temple built by King Solomon in Jerusalem to replace the Tent of Meeting. When this temple ceased to exist in 70 AD, tithing too came to an end as an integral part of this temple system. According to the Scriptures, the Jerusalem Temple served only as a copy and shadow of the real Yahweh's temple in Heaven where the risen Christ is serving as the High Priest (Heb 8:5). With the end of the Temple system in Jerusalem, also came the end of Levites priests for whom tithes were given, as Jesus, of whom the Levites priests were but shadows (according to the Letter to the Hebrews as cited above), occupied his rightful place as one and the only God's High Priest.

Another Old Testament text that is frequently used to coerce Christians to tithe is Malachi 3. None of the biblical texts have been more used by tithing promoters to terrorise fellow believers than this one. The chapter's extract usually quoted reads as follows:

Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' 'In tithes and offerings. You are cursed with a curse, For you have robbed Me, Even this whole nation. Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this', Says the Lord of hosts, 'If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it'. (vv. 8–10, NKIV)

It is important to note that Malachi was written more than 400 years before Christianity. Therefore, the prophet's addressees here could not have been Christians. In fact, a closer look at other parts of Malachi reveals that the prophet's addressees in this text were the priests of Israel (Ml 1: 6; 2:1) and the sons of Levi (Ml 3:3). These were practitioners of the Jerusalem Temple worship system who were obligated to take care of the issues of tithing under the Mosaic Law. Their many sins for which God through his prophet, Malachi, condemned them included bringing contemptible offerings to God, animals that were stolen, sick, and lame (Ml 1:13); they exploited wage earners, widows and orphans, and turned aliens away (MI 3:5). As if they had not sinned enough, they started stealing or removing the tithes and offerings from God's storehouse for personal gain. It was for this act of stealing tithes and offerings from the Temple's storehouse that they were referred to as robbers and thieves who would be cursed. To apply the words of this text to Christians today is to take this text out of its context. In fact, if there is anyone to whom these Malachi's words are to be applied, it is those religious leaders of today who, like the priests of Israel and the sons of Levi, are exploiting the poor-wage earners, widows, pensioners and orphans with excessive demands for theologically unjustifiable tithing in order to maintain their personal lavish and glamorous lifestyles that neglect the needs of the poor.

To have it not counted as part of the Law, which Paul declared to have been nailed to the cross with Christ (Col 2:14), others have argued that tithing was already in existence long before the Mosaic or any Ceremonial Law. This is not entirely correct. The fact of the matter is that while it is true that tithing, as practiced by pagans, existed long before the Mosaic Law, in the Jewish context, it only came to be obligatorily practised as part of the Mosaic Law at the time of the Levitical priesthood. It was always attached to the Tabernacle or Temple worship as it was meant to, among other reasons, cater for the needs of the Levites priests who served at the Temple. When Abram performed it once to Melchizedek and Jacob promised to give it in return for God's favour, they were doing it not as part of the God's Law but as something that was generally practised even outside the religious context.

### Conclusion

We have no scriptural proof anywhere to validate payment of tithes to the New Testament Church or its ministers. Throughout the New Testament, there is no place where Christians are compelled to give anything to the church or its ministers. Christians are, instead, urged to give freely in a voluntary and spontaneous way to respond to the needs of others, and as an expression of their love for their Creator, not from a sense of obligation nor with an intent to merit blessings (1 Cor 16:1–2; 2 Cor 8:1–15; Gl 6:6–8; Ja 2:13–17; I Jn 3:16–19).

As part of the Jerusalem Temple worship system, which has been made obsolete by events that followed Jesus sacrifice on the cross (Heb 8:13), tithing is theologically obsolete as the new teaching for the Christian community states, '[e]ach man should give, not reluctantly or under compulsion, for Yahweh loves a cheerful giver' (2 Cor 9:7). To tithe is to give under compulsion as it is performed under the law. It is, therefore, not suitable for the Christian Church, which, as seen earlier, is biblically not under the Mosaic Law.

Tithing belonged exclusively to Israel under the Mosaic Law. When it came to financial stewardship, Christians in the Early Church gave cheerfully and voluntarily according to their ability. As Viola rightly puts it:

[*M*]andatory tithing equals oppression to the poor. Not a few poor Christians have been thrown headlong into further poverty because they have been told that if they do not tithe, they are robbing God. When tithing is taught as God's command, Christians who can barely make ends meet are guilted into deeper poverty. In this way, tithing evacuates the gospel from being 'good news to the poor'. Rather than good news, it becomes a heavy burden. Instead of liberty, it becomes oppression. We are so apt to forget that the original tithe that God established for Israel was to benefit the poor, not hurt them! http://www. ptmin.org/tithing.htm

One just hopes that those who are using the Scriptures deceitfully to justify their demand for money from the poor can learn something from Paul's words when he said in 2 Cor 4:

[*T*]herefore, since through God's mercy we have this ministry, we do not lose heart. Rather, we have renounced secret and shameful ways; we do not use deception, nor do we distort the word of God. On the contrary, by setting forth the truth plainly we commend ourselves to everyone's conscience in the sight of God. (vv. 1–2, NIV)

### And in Gl 3:

[C]hrist has redeemed us from the curse of the law, having become a curse for us (for it is written, 'Cursediseveryone who hangs on a tree'), that the blessing of Abraham might come upon the Gentiles in Christ Jesus, that we might receive the promise of the Spirit through faith. (vv. 13–14, NKJV)

In the light of the above, the conclusion of this study is that tithing is not a justifiable development in the Christian Church. The word tithing is, therefore, a misnomer in Christianity.

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