A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era

David A. Croteau, Liberty University

Publication Date
12-2005

Degree Granted
Ph.D.

Institution Granting Degree
Southeastern Baptist Theological Seminary

Keywords
Biblical, Tithing, Giving, New Covenant

Disciplines
Religious Thought, Theology and Philosophy of Religion

Abstract
Chapter 1 summarized some of the methodological and hermeneutical issues and discussed the problem and history of tithing in Christianity. Various arguments through the centuries have been proposed that provided reasons for the abrogation and the...
continuation of tithing. The "Christian view" on this issue has not been monolithic. Chapter 2 discussed tithing in the Old Testament and concluded that (1) the pre-Mosaic period contained no tithing system and no command to tithe, (2) in the Mosaic law the Israelites gave well-beyond ten percent and only products connected to the land were liable to tithing, and (3) the Historical and Prophetic books contain no passage useful to argue for the continuation of tithing. Chapter 3 explicated the teaching of tithing in the New Testament. The passages that employ the word "tithe" in no way advocate the continuation of tithing for Christians. Chapter 4 analyzed three theological systems and concluded that arguments from these theological systems to advocate tithing fell short of convincing. The systems of dispensationalism and Non-Theonomic Covenant Theology do not contain principles that lead to the continuation of tithing. Theonomic Covenant Theology may possibly advocate the Charity Tithe, if they believe it is part of the civil law. Finally, traditionalism, pragmatism, and natural law furnished inconclusive arguments for the continuation of tithing. Chapter 5 discerned five categories for New Covenant era giving. The twenty principles elucidated are a foundation from which Christian giving can be faithfully observed. Above all, these principles require that one have an active relationship with the Lord for obedience to result. The standard has not been lowered, but neither has it necessarily been raised: it has changed. All Christians should give something, but there is not a universal amount or percentage required. Each believer must look at their situation in life, their church, and those around them to seek out possible needs. Furthermore, a mindset focused on eternity, and not the moment, will desire to give sacrificially to God’s work on the earth. From some paychecks God may require one hundred percent, from others five percent.

Recommended Citation