

Tithe Definition

The Hebrew word, *ma'aser*, is translated both as “tenth part,” and “tithe.” In like manner the Greek word, *dekate*, is translated “tenth,” and “tithe.”

The tithe is “The 10th part of one’s increase, which God claims as His (Lev. 27:30). Tithing in one form or another was practiced among various peoples of antiquity for both secular and religious purposes, and by worshipers of the true God at a very early time. Having sinned, man was sentenced to earn his livelihood by the sweat of his face (Gen. 3:17-19), and there was danger that he would come to say in his heart, ‘My power and the might of my hand hath gotten me this wealth’ (Deut. 8:17), whereas in reality it was God who had given him the power to get it (v. 18). Accordingly, when the Israelites were about to enter Canaan, God warned them that when they should attain to some degree of prosperity they should beware lest they forget Him (vs. 7-11; cf. Rom. 1:19-21). By paying tithe man acknowledges that he is a steward of God, the owner of all things. God does not need man’s financial support, for ‘the world’ is His, ‘and the fulness thereof’ (Ps. 50:10-12). But man, particularly in his sinful state, stands in urgent and constant need of a reminder that God is the source of ‘every good gift and every perfect gift’ (James 1:17). Even prior to the entrance of sin the danger of forgetfulness was latent in man’s character, and as a test God forbade man to eat of the tree of knowledge of good and evil (Gen. 2:17), claiming it as His own. By complying with this command Adam and Eve were to acknowledge God’s proprietorship of the beautiful home that had been entrusted to their care. God gave Adam dominion over the world and over all forms of life upon it (ch. 1:28), but withheld from him the use of this one tree as a token of His own ownership of all. By not eating of the fruit of this tree Adam acknowledged God’s ownership, even as the setting aside of the tenth part of one’s income testifies to the same eternal truth. [see *Counsels on Stewardship*, p. 65 for the tie with the tithing system.]

“That the principle of tithe paying was early understood by those who worshiped the true God is evidenced by the fact that Abraham paid tithe to Melchizedek as a priest of the most high God (Gen. 14:18-20), who, in blessing Abraham, called him servant ‘of the most high God, possessor of

“The prophet Malachi rebuked Israel’s tendency toward carelessness in the payment of the tithe (Mal. 3:8-11). To withhold the tithe, he said, is to rob God, and to incur a curse. Contrariwise, upon those who faithfully pay the tithe God promises to open ‘the windows of heaven, and pour...out a blessing, that there shall not be room enough to receive it’ (v. 10).

“The command to pay tithe is not explicitly restated by any of the NT writers. But in view of the fact that Abraham, as a matter of course, paid tithe centuries before the formulation of the Levitical code, and that the principle of tithe paying was implicit even before man sinned, it is evident that the principle and practice of tithe paying existed long before the Levitical system came into being, and was not peculiar to it. Therefore, the obligations to pay tithe was not automatically waived when the Levitical code became inoperative at the cross. Our Lord’s admonition in Mt. 23:23 constitutes tacit approval, though not an explicit command, for tithe paying. Neither Christ nor any NT writer in the least relaxes the obligation to pay tithe. Jesus clearly was not against tithing as such, but against the hypocritical spirit of scribe and Pharisee, whose religion consisted chiefly in the scrupulous

observance of the outward forms of the Law, in this case the law of the tithes. The principle of tithe paying is also tacitly approved by the writer of the book of Hebrews (see ch. 7:8).” (*Seventh-day Adventist Bible Dictionary*, Commentary Reference Series, vol. 8, pp. 1126-1128)

In the *Seventh-day Adventist Encyclopedia* tithe is defined as, “One tenth of a person’s income, claimed by God as an acknowledgment of His ownership of all things, and as a means of training in faithful stewardship. ‘Thou shalt remember the Lord thy God: for it is He that giveth thee power to get wealth’ (Deut. 8:18). ‘Honor the Lord with thy substance, and with the first fruits of all thine increase’ (Prov. 3:9). ‘The tithe...is the Lord’s’ (Lev. 27:30).

“It is certain that the ancient Israelites were expected to pay much more than one tenth of their income for the support of God’s work, though some of the details are obscure. The ‘tenth’ mentioned in Lev. 27:30 has sometimes been called the first tithe [or the Lord’s tithe], and its use for the priesthood and the tabernacle is explained in Num. 18:21. A second tithe (see Deut. 12:17,18; 14: 26,27) was used to sustain the people at their numerous feasts and festivals, which were intended to foster religious principles and national unity. Every third year this tithe was held at home for use among strangers, fatherless, widows and local Levites (Deut. 14:28,29; see PP 525,530).

“As anciently the tithe was devoted to the support of the priesthood and the sanctuary, so today, among Seventh-day Adventists, it is devoted to the support of the ministry in their work of propagating the gospel (Num. 18:21; 1 Cor. 9:14; 1 Tim. 5:18)...Seventh-day Adventists fully adopted the present tithing plan in 1879, in the belief that our Lord made the OT principle set forth in Lev.27:30 and Mal. 3:8-11 applicable to Christians [in Matt. 23:23].

“The tithe, or one tenth, is reckoned on the income, spoken in the Scripture as the ‘increase.’ In the case of an employed person, the tithe is paid on the entire salary. In the case of a self-employed person or a business, the tithe is paid on the profit — the amount remaining after deducting the expenses of earning the income. No one is received into membership in the Seventh-day Adventist Church until he or she accepts tithe paying as a scriptural obligation. Members who cease to pay tithe are encouraged by the pastor or church leaders to begin again to be faithful in this obligation, but because tithe paying is not a test of fellowship, the individual may continue as a member even if he or she remains delinquent. However, they are not to be considered eligible for holding church office.” (*Seventh-day Adventist Encyclopedia*, Commentary Reference Series, vol. 11, pp. 778, 779)