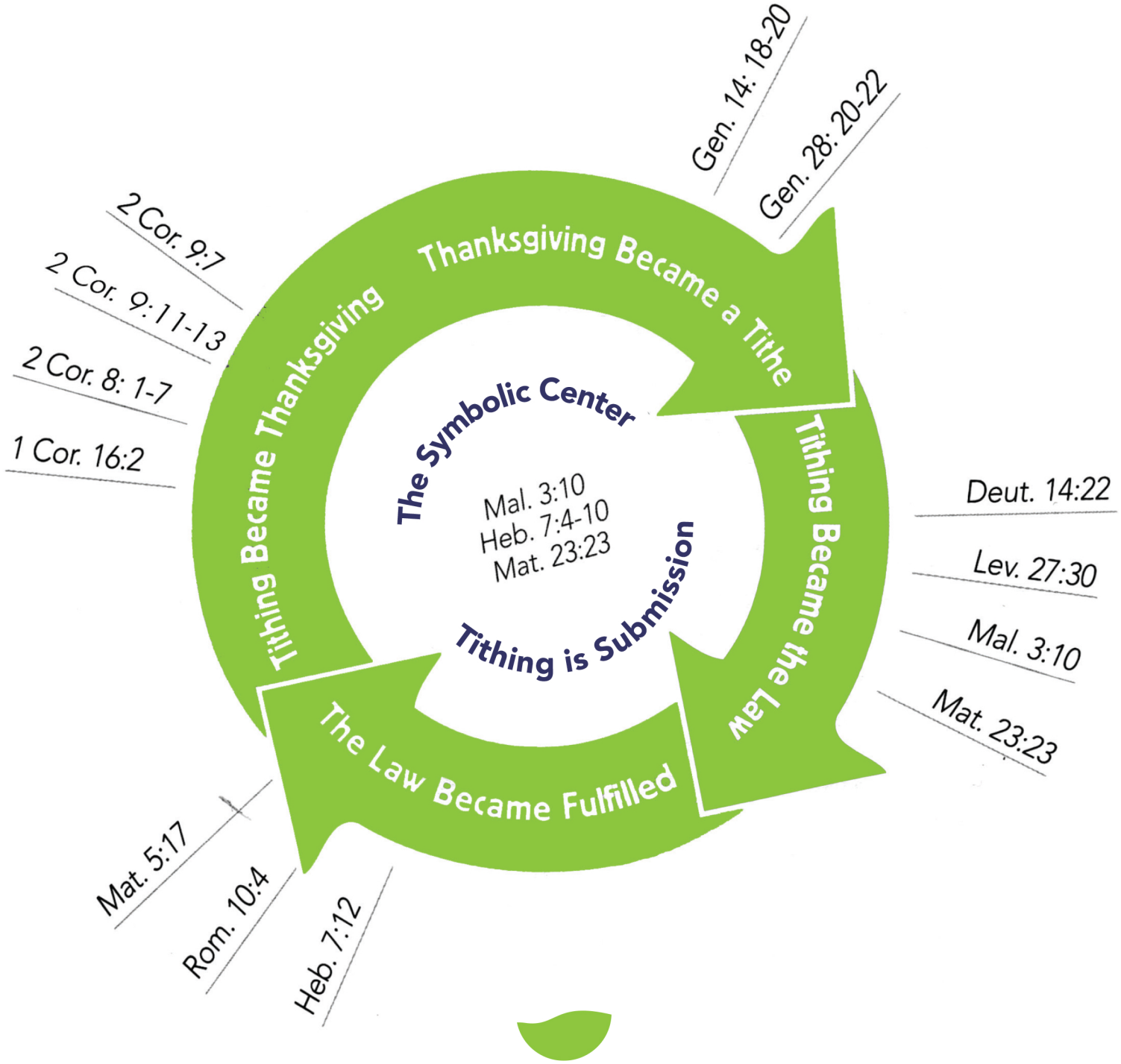


Law of God. It was a symbolic surrender to Christ before His coming, as we have seen, but it was also an acknowledgment of God’s never-changing ownership of everything, and it expressed a surrender to the King of Kings that was never to end. When Christ fulfilled the Law, therefore, he did not cancel the principle embodied in it. If anything, God’s people go beyond the Law.

4. *Tithing Became Thanksgiving* - 2 Corinthians 9:7

At 9 o’clock on the Circle, we have what tithing has become to the Christian: tithing has become thanksgiving once again. 2 Corinthians is clear in saying that the Christian’s giving is not to be driven by obligation or guilt. It is to come out of a decision made in the heart. Paul taught this truth vigorously in several places (see Rom. 10:4 and Gal. 2:14-16). One of his greatest doxologies is 2 Cor. 9:15, “Thanks be to God for his indescribable gift.” The best—in fact, the only appropriate—motivation for Christian zeal, in giving and everything else, is thanksgiving to God. Considering the unfathomable gift of Jesus Christ, can any of us ever give him enough to repay him? Do you think that you could convince anyone that it is fitting for the Christian to give less under grace than the Jew was required to give under Law?

The bottom line, doctrinally, is that tithing was, and is, a symbol of total surrender to the Lord. When a Christian tithes, it is not an Old Testament act. It is very much a New Testament act of surrender to the Lord who died and rose to save us from sin and eternal darkness. The first encouragement that tithing accomplishes is something deep within the tither himself. It encourages him to see giving to God as a way to thank Him, not a ploy to please Him.



THE CIRCLE  
OF THE  
TITHE

# Discovering the New Testament Principle of an Old Testament Law

Writer: Robert Simms  
*Malachi 3:10*

Few theological issues are debated as passionately as whether or not tithing is expected of the Christian. The Old Testament demanded tithing of Israelites. In the New Testament, however, the apostles expended quite a bit of effort explaining how under the new covenant in Christ, people were not required anymore to perform numerous things that were part of the old covenant. For instance, all sacrifices were ended immediately for those who received the Lamb of God.

Tithing, because it was part of Jewish Law, most certainly was affected by Jesus’ messianic work. But how? One key to the place of the Law in Christian living is that the Law, once written on stone, is now written in the hearts of believers, enabling Christians to fulfill God’s expectations from the inside out, rather than from the outside in. In other words, what was once expectation under Law, has become motivation under grace. The Holy Spirit works inside the heart to create both the desire and the ability to obey the Lord.

This key thought tells us that while tithing is not required in the same way as it was in the Old Testament, it has been transformed into a principle, teaching proportionate and sacrificial giving. It had also become the silent benchmark of giving in the service of God. Put another way, looking at everything the Old Testament teaches about tithing from Abraham to Malachi, “the use of the tenth should be considered an initial guideline for New Testament giving.”

We need to have a Christian view of tithing, going beyond a doctrinal understanding to put into practice what we know. The purpose of this lesson is to let the scripture speak to us about the challenge of giving—using the tithe as a benchmark. The challenge is to be an encourager: tithe!

We begin with a scriptural foundation from the Old Testament, the familiar passage from Malachi 3:10(HCSB): *“Bring the full 10 percent into the storehouse so that there may be food in My house. Test Me in this way,” says the Lord of Hosts. “See if I will not open the floodgates of heaven and pour out a blessing for you without measure”*

In the midst of the scolding that Malachi was giving the Israelites, this verse gave them a remarkable reason for encouragement. Through the prophet, God was telling them to respond penitently to his warnings. But he promised them that if they would obey, he would restore them and bless them. In this particular passage, Malachi said that if the people would tithe, good things would happen to them and their nation. That was encouraging news!

Sometimes people think of tithing in a negative way, as a standard of giving that is painful to meet and hard to maintain. In at least four ways, this message in Malachi leads us to realize that tithing is a very positive thing that can be a source of great encouragement.

# The Circle of the Tithe

First, Malachi linked tithing to anticipated blessings in order to encourage the Israelites to regard the tenth as a gift of thanksgiving instead of a payment of debt. Some people have heard since childhood that you “pay the tithe.” But the usual verb paired with “tithes” was “bring.” Only two places does the Bible say of people that they “pay the tithe,” and in neither place does the original language actually have the word for “pay.”

We may call the entire picture of the Bible’s teaching about tithing, “The Circle of the Tithe,” because the teaching goes full circle around a central principle.

**1. Thanksgiving Became a Tithe** - Genesis 14:18-20  
The beginning point on this Circle of the Tithe is the first instance of tithing in the Bible; Abraham’s giving a tenth of his spoils to Melchizedek, King of Salem. Abraham had won a small war against ruthless kings, and to express his gratitude to God, he gave to God’s priest, Melchizedek, a tithe. He didn’t have to; he wanted to. His grandson Jacob later promised a tenth as his expression of gratitude in advance, for God’s leading and provision (Gen. 28:20-22).

**2. Tithing Became the Law** - Deuteronomy 14:22  
If the first point on the Circle of the Tithe is 12 o’clock, the second point is 3 o’clock, representing God’s establishing covenant with Israel, giving them the Law by Moses. The Law set standards of conduct, not only prohibiting what was wrong, but also teaching what was right. Among these regulations, God put into Law the ancient practice of tithing, set by the patriarchs. The tenth became the standard for giving to the ministry of the temple, which supported worship as well as benevolence. Paul later wrote that the Law was not supposed to bring people to God, but to show them where they had departed from God. Consequently, God’s Law of tithing was not a “step to heaven,” but an indicator of people’s obedience or disobedience to God.

**The Symbolic Center of Tithing** – Hebrews 7:4-10  
Before moving on to the third point on the circle of the Tithe, we must realize what the symbolic center of it is, the fixed point around which tithing – at any time in history – revolves. Quite simply, it is surrender to Christ. Genesis 14 represented the first tithe as an act of thanksgiving to the God whom Abraham served with his whole life. In Leviticus 27, the Law required tithing as an act of obedience signifying God’s total ownership. Hebrews 7 interprets these passages, pointing to Melchizedek as a symbol of Jesus Christ, and teaching us that the tithe was a symbol of surrender to the great High Priest and Prince of Peace to come, King Jesus. Clearly, tithing was about more than just supporting the temple.

**3. The Law Became Fulfilled** - Matthew 5:17  
At 6 o’clock on the Circle of the Tithe we find the dividing point in history—the coming of Christ. In Christ, the Law became fulfilled, including the Law of tithing. To understand what that meant, we have to realize that tithing was part of both the symbolic Law and also the transcendent