

Stewardship Under the Cross Do I have to Tithe?

That is an interesting question: do we have to tithe under the New Testament? After all, tithing, that is, giving 10% of our income to God's work in the Church, is a regulation of the Old Testament. We live under Christ in the New Testament so does this apply to us today?

We might approach our answer to this question by asking whether or not we have to keep the Third Commandment – which reads in full from **Exodus 20:8-11**

Remember the Sabbath day, to keep it holy. Six days you shall labor, and do all your work, but the seventh day is a Sabbath to the LORD your God. On it you shall not do any work, you, or your son, or your daughter, your male servant, or your female servant, or your livestock, or the sojourner who is within your gates. For in six days the LORD made heaven and earth, the sea, and all that is in them, and rested the seventh day. Therefore the LORD blessed the Sabbath day and made it holy.

So do we have to keep this commandment? Should we cease from all labor on Saturday as the people of the Old Testament did? Of course not! That was one of the Old Testament prophecies of Christ – and since Christ has fulfilled the Sabbath rest by resting in the tomb on Holy Saturday, we are free from the Old Testament Sabbath regulations. Thus St. Paul writes, “Let no one pass judgment on you in questions of food and drink, or with regard to a festival or a new moon or a Sabbath. These are a shadow of the things to come, but the substance belongs to Christ” (**Col. 2:16-17**).

And yet, there the Third Commandment stands in our Small Catechism: Remember the Sabbath Day to keep it holy! What's going on here? Well, look at Luther's explanation of the third commandment: “What does this mean? We should fear and love God so that we do not despise preaching and His Word, but gladly hear and learn it.” So the form of the commandment, the letter of the law, has passed away as a shadow: but the spirit still remains. We are to honor God by our worship, by gladly receiving His Word and Sacraments in His Church.

So it is with tithing. The New Testament nowhere lists the precise regulations about giving this tithe and that tithe to the Levites and the Temple and so on. Those precise regulations were to point us to Christ: who represents the fullness of humanity though He is one Man, just as the tithe represented the fullness of the income of the people of Israel though it was only 10% thereof. We are in no way bound to these precise legal regulations of Old Testament Israel.

And yet, just as the fulfilling of the Sabbath Day doesn't mean that going to the Lord's House for worship once a week is obsolete – so also the New Testament does not make faithful financial stewardship obsolete. Rather, the New Testament is full of admonitions on this point: “On the first day of every week, each of you is to put something aside and store it up, as each one of you may prosper.” (1 Cor. 16:2); “But just as you excel in everything-- in faith, in speech, in knowledge, in complete earnestness and in your love for us --see that you also excel in this grace of giving.” (2 Cor. 8:7); “The point is this: he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. Each one must do as he has made up his mind, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to provide you with every blessing in abundance, so that you may always have enough of everything and may provide in abundance for every good work” (2 Cor. 9:6-8).

So just as the Old Testament's once a week worship became the benchmark for New

Testament worship, so also the Old Testament's tithe becomes the benchmark for New Testament stewardship. Not in the way of inflexible, minute regulations – but in the way of pattern and fulfillment. If in the New Testament we are called to give proportionally (“as each one may prosper”), weekly (“on the first day”), and “generously” - then surely the Old Testament tithe is the floor level of Christian giving, not the ceiling. As our worship in the New Testament is a greater fulfillment of the Old Testament Sabbath, so also our New Testament stewardship is called to be an even greater sacrificial fulfillment of the Old Testament tithing regulations.