

Tithing: A Comprehensive Cheat Sheet

Biblical Origins | Modern Applications | Priestcraft Warning | LDS Approach

WHAT IS A TITHE?

Tithe = Hebrew *ma'aser* = "a tenth part"
10% of increase, earnings, or produce given to God

OLD TESTAMENT: THE THREE TITHES

Under Mosaic Law, Israel paid **THREE distinct tithes** on a 7-year cycle:

Tithe	Purpose	Scripture
1. Levitical	Support priests/Levites	Num 18:21-24
2. Festival	Fund 3 annual festivals	Deut 14:22-26
3. Poor	Care for poor (yr 3 & 6)	Deut 14:28-29

TOTAL: ~20-23% annually, NOT just 10%
Josephus confirms: "Three tithes... one for the Levites, one for the festivals, one for the poor"

What Was Tithed?

YES: Grain, wine, oil, fruit, cattle, sheep (agricultural)
NO: Money, fish, wages, crafts, trade income
Tithe was land-based and agricultural, not income-based

ABRAHAM'S TITHE (Gen 14)

Before the Law: Abraham gave 10% to Melchizedek
- Voluntary act of worship
- One-time event (only recorded instance)
- From spoils of war, not income
- Establishes principle, not binding command

MALACHI 3:8-12 — THE PROMISE

*"Bring ye all the tithes into the storehouse... prove me now herewith, saith the Lord... if I will not **open you the windows of heaven**, and pour you out a blessing... And I will **rebuke the devourer** for your sakes."*

Context: Israel under Mosaic Law
"Devourer": Pests/disease, not Satan
"Prove me": One place God invites testing

NEW TESTAMENT: A SHIFT

Jesus on tithing: Only 2 mentions (Matt 23:23, Luke 11:42)
- Addressed Pharisees under the Law
- Said "these ought ye to have done" (affirmed for Law-keepers)
- Emphasized justice/mercy as "weightier matters"

Paul's Principles (2 Cor 9:6-7)

*"Every man according as he purposeth in his heart, so let him give; **not grudgingly, or of necessity:** for God loveth a cheerful giver."*

NT Giving Principles:

1. Proportional — "as God hath prospered" (1 Cor 16:2)
2. Voluntary — not under compulsion
3. Cheerful — willing heart
4. Regular — weekly discipline
5. According to ability — what you have

No 10% command in NT!

PRIESTCRAFT WARNING

Definition (2 Ne 26:29): "Priestcrafts are that men preach and **set themselves up for a light**... that they may **get gain and praise of the world**; but they **seek not the welfare of Zion**."

Nehor's doctrine (Alma 1): "Priests ought to become popular; they ought not labor with hands, but be supported by the people."
Alma: "This is priestcraft... it would prove their entire destruction."

Priestcraft vs. Legitimate Support

Legitimate: "They which preach the gospel should live of the gospel" (1 Cor 9:14)
Priestcraft: Ministry for personal wealth/fame

The difference = MOTIVE

Modern Red Flags:

- Lavish lifestyles from donations
- Private jets, mansions, luxury cars
- Pressure tactics ("seed faith")
- Promising material returns
- Focus on preacher, not Christ

LDS CHURCH TITHING

*"Those who have thus been tithed shall pay **one-tenth of all their interest annually**; and this shall be a standing law unto them forever." — D&C 119:4*

"Interest" = Income (First Presidency interpretation)
Member determines what constitutes income (gross/net)
"No one is justified in making any other statement than this"

Tithing Declaration (Settlement)

Annual meeting with bishop (Nov-Dec):
- Review donation record
- Declare status: Full / Part / Non tithing payer
- Honor system (no W-2s required)
- Required for temple worthiness

TITHING vs. FAST OFFERINGS

Tithing	Fast Offerings
10% of income	Voluntary amount
Church operations, temples, missionaries	Poor relief ONLY
Managed at general level	Managed locally by bishop

Fast Offerings: Fast 2 meals on first Sunday, donate at least that cost (or more) to help the poor locally

LDS LAY CLERGY

UNPAID at local level:
- Bishops, Stake Presidents — NO salary
- Relief Society Presidents — NO salary
- Missionaries — Self/family funded
- Sunday School teachers — NO salary

Bishop may work 15-30 hrs/week while keeping regular job

General Authorities: ~500 receive modest living allowance (out of 160,000+ leaders)

Priestcraft Avoidance: Lay ministry removes financial incentive from local leadership

WHERE LDS TITHING GOES

Official Uses:
- 360+ temples (building/maintenance)
- Meetinghouses worldwide
- 90,000+ missionaries
- BYU, Seminaries, Institutes
- Church operations

Humanitarian (2024): \$1.45B in aid (up 60% from 2021)

GROSS vs. NET DEBATE

For Gross: Firstfruits principle; give to God before Caesar
For Net: Mark 12:17; you never had the tax money
Reality: Bible doesn't address it (OT was agricultural)

HISTORICAL DEVELOPMENT

Period	Practice
1st-5th C	Voluntary giving; no fixed %
585 AD	Tithing in canon law
8th C	Civil enforcement as tax
Trent (1545)	Excommunication for refusal
Today	Principle, not binding law (most)

Church Fathers:

Irenaeus: "Instead of tithes, share all with the poor"
Clement: Christians should SURPASS 10%
Eastern Orthodox: Never accepted mandatory tithing

KEY TAKEAWAYS

1. OT: 3 tithes = 20-23%, agricultural, under Law
2. NT: No 10% command; generous, cheerful giving
3. Priestcraft: Ministry for gain/praise = condemned
4. LDS: 10% income, temple requirement, lay clergy
5. Fast Offerings: Separate; local poor relief
6. Heart Issue: Trust God, prioritize spiritual

"For where your treasure is, there will your heart be also." — Matt 6:21