Tithing In Contemporary Christian Discourse: A New Testament Perspective

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Abstract

This study introduces the New Testament perspective to the contemporary Christian discourse on tithing. The study becomes necessary due to the recent debate and controversy generated concerning the practice of tithing amongst contemporary Christians. The aim was to investigate the New Testament position on the subject. Expectedly, the biblical theological approach was considered apt for this study which revealed amongst others, that giving of tithe is an obsolete practice and law that is rooted in the Old Testament and which was fulfilled and consequently abolished in the New Testament. It was also revealed in this study that the New Testament encourages Christians to give generously to the church but not under compulsion of any guise. In addition, the study also revealed that the current practice of tithing amongst Christians is being sustained due to the various coercive tactics employed by church leaders. Furthermore, it was recommended amongst others, that there exists a number of Christians who as a result of the excruciating economic situation in Nigeria today give their tithes reluctantly. Such people are hereby encouraged to free

themselves from the bondage of tithing and instead engage in freewill giving instead of tithing.

Keywords: tithes, Levites, Priests, law, New Testament, Old Testament.

Introduction

One issue that continues to elicit many and varied reactions among Christians and Theologians is the practice of tithing in the church. Simply put, tithing is the obligation to pay ten percent of one's income into church coffers. Though it's an age-long Old Testament practice, the interpretation of the New Testament scriptures (which most Christian groups appear to favour) on the subject matter remains alarmingly diverse. While some argue that tithing as a Jewish law ended with the death of Jesus, others hold that since Jesus did not expressly discourage it, the practice must continue. As a result, Church Pastors and leaders continue to device methods that condition members to remain obligated to the practice. In fact, strategies employed to collect this money often times range from encouragement, appeal, coercion, blackmail and threats to outright denial of the Eucharist for non compliance.

Recently, a Pastor/ social commentator Pastor Freeze caused a public stir on the subject when he suggested that Pastors who still indulge in the act of collecting tithes in their churches do so in error. He also challenged them to defend their stance with New Testament scriptures. Many renowned men of God responded by rejecting his claims though failed to provide appropriate scriptural backing in their defense. This therefore, signals a wake-up call for all stakeholders to clear the air of ambiguity surrounding the discourse. This paper comes as a modest contribution to this all important discourse. It undertakes a holistic investigation of the Old and New Testament position on the payment of tithe. This has become necessary in order to inform the public, the pulpit and the pew on what is expected of Christians in contemporary times regarding the issue of tithe.

The Origin of Tithes

Tithing has been practiced since the times of the Patriarchs. It is neatly enshrined in the Mosaic Law as an obligation for the Jews (Kendall 40). It is a law that mandates giving to God one tenth of any increase that comes to the Israelites. In the Old Testament, the principle of giving was centered on the concept of tithing (Jones and Woodbridge 150). Although the origin of tithing can be traced to God's command to the Israelites, there were some traces of tithing prior to the Mosaic Law. Abraham and Jacob had practiced or demonstrated a knowledge of tithing prior to the time it became a legal obligation for all Israelites (Genesis 14:17-20 and 28:20-22).

According to Kendall (39), the word tithe was first mentioned in the Bible in Genesis 14:20. This passage talks about Abraham giving tithe to priest Melchizedek. After Abraham's battle and victory over King Chedorlaomer and the other Kings who had taken Lot captive, he was met by Melchizedek the priest of God (Genesis 12:17-23). During this encounter, Abraham voluntarily gave a tithe of the spoils of war to the priest Melchizedek (Jones and Woodbridge 150). This encounter gives the first biblical account of tithing.

The second time tithe was mentioned in the pre-Mosaic era was in Genesis 28:20-22. In this passage, Jacob, who was on the run from his brother Esau, promised to pay a tithe to God if He grants him a safe return home. After God ensured Jacob's safe return about two decades later, there was no record of him tithing or fulfilling his vow as earlier promised (Jones and Woodbridge 151). These are the only two instances that the word tithe was mentioned in the Bible before God eventually commanded it.

About four hundred years after Abraham's encounter with Melchizedek the priest, the Mosaic Laws later made tithing a legal obligation (Kendall 40). God established a particular system of giving under the Mosaic Law called tithing. This system consists of several different tithes that entailed giving a tenth of one's material increase, including agricultural products, livestock, grain, wine, oil and other material goods (Jones and Woodbridge 143). At this moment, the issue of tithing became officially conceived and

demanded by God as it clearly defined in the Mosaic Law that "one tenth of all the produce of the Land, whether grain or fruit, belongs to the Lord" (Levites 27:30). This was one of the commands that God gave to Moses on Mount Sinai on behalf of the Israelites.

Reasons for Tithing in the Old Testament

The current practice of paying tithes in churches has its origin in the Old Testament. It is a practice that started with the Israelites in their covenanted relationship with God. According to Gumir (28), "Tithes and offerings were vital aspect of giving in the Old Testament that was built upon the principle that God who owns everything expects a return from what he has given to us". It is a practice that all Israelites were expected to observe as a mark of gratitude to God who provides all their needs and blesses them. "By giving tithe, the Israelites were solemnly declaring that that they were giving a portion back to the one who had made them prosperous (Moretsi 404). Apart from the demonstration of stewardship, another reason why tithing was institutionalized was to pay for the services of the Levites in taking care of the tent of the Lord (Numbers 18:21). The Levites were the priests of God who were assigned the duty of taking care of the tent of the Lord and also to make sacrifices, offerings and prayers on behalf of the Israelites to Him. They were not allowed to own properties or do any other kind of labour or social activities other than the religious responsibilities that God had assigned to them (Numbers 18:23). It was on this background that God decided that the proceeds from the tithes of the Israelites be given to the Levites for their up keep. "By giving the tithe they also recognized the validity of the priests' and Levites' role as God's representatives and acknowledge their right to receive support for the spiritual service they performed on the people's behalf" (Moretsi 404) in essence, the tithes were meant for the upkeep of the Levites, the Priests, as well as the less privileged of the society.

A third reason for institutionalizing tithing in the Old Testament was for the upkeep of the poor. According to Jones and Woodbridge, this type of

tithe was collected every three years and was to be distributed to the needy Levites, foreigners, orphans and widows (151). This type of tithe was also called the poor tithe or the welfare tithe because it was meant to be set aside for the support of the poor (Deuteronomy 14:28-29; 26:12).

The Nature of Tithes in the Old Testament

The following are some of the features that were consistent with tithes in the Old Testament.

(i) Only Food Products from the Land were given as Tithes.

In the Old Testament era, only food products from the land were demanded by God as tithes. It was clearly stated in the Old Testament that one-tenth of all the produce of the land, whether grain or fruit, belongs to the Lord (Levites 27:30). Also in the same Mosaic Law, it was stated that one out of every ten domestic animals belongs to the Lord (Levites 27:32)

(ii) Only the Levites Collected Tithes.

The Lord strictly permitted the Levites to be his representative in collecting the tithes. No other person or tribe was given that responsibility. According to the passage in the book of Numbers, the Lord said that I have given to the Levites every tithe that the people of Israel presents to me this is payment for their services (18:21).

(iii) Tithe Was a Legalistic Obligation

Tithe in the Old Testament was more of a legalistic obligation for all Israelites as part of their religious rites towards God. According to Kendall, the Mosaic Law made tithing a legal obligation (40). Shedd, also wrote that in the first biblical accounts of man's relationship with God the tithe was a law (25). Gumir also agreed that the tithing was a legalistic obligation that the Israelites were commanded to observe and practice. However, he added that it should not just be done with only legalistic perception or attitude but that it should be practiced religiously with the reverence of God at the fore front of the Israelites. According to him, "tithing was not meant to be a mere legalistic duty, but a religious exercise done with an inner piety showing the giver's total obedience and trust in the supremacy of God (29).

(iv)Tithe was based on Percentage.

In the Old Testament, tithing was based on a percentage of the giver's agricultural produce. This, according Gumir, was one tenth of the produce or property that belongs to the Israelites (28). The Israelites were not allowed to give out of their own volition neither were they allowed to bargain the terms of what they should give. It was strictly ten percent of all the products that God has blessed them with.

As for the livestock, the Lord specifically mentioned to Moses that "One out of every ten domestic animals belongs to the Lord, and that when the animals are being counted, every tenth one belongs to the Lord" (Levites 27:32).

(v) Tithes were given in the Temple of the Lord

The Israelites were commanded to take their tithes to the temple of the Lord where his tabernacle dwells. It was the only recommended place for the Israelites to present their tithes. This was necessary because the ark of God that symbolizes the Lord's presence was kept in the temple during the Old Testament times.

Tithe in the New Testament

There is no definite command or instruction for people to pay tithes in the New Testament other than some few references to what the Old Testament had already said about it. Gumir (36) said that "there is no text in the New Testament where either Jesus or the apostles directly commanded or taught tithing". It is also true that it is not written in the gospels that Jesus Christ and his disciples practiced tithing (Anaba 61). From what these scholars asserted above, coupled with an in depth study of the biblical texts, it is clear that the New Testament does not re-emphasize tithing.

However, there are some few passages in the New Testament that made references to tithes without giving a fresh mandate for its observance. According to Morrison, "tithe is mentioned only three or four times in the New Testament". The passages are Mathew 23:23, Luke 18:12 and Hebrew 7:1-10. Much will be discussed on these passages subsequently in this study,

but it suffices to state here that these texts did not stipulate a fresh mandate to give tithes but they were references made about the Old Testament in the pre-resurrection era. That is, before the birth of the early church.

.**The Nature of Tithes in the New Testament**

It has earlier been established in this study that tithing in the Old Testament has to do with giving a tenth of one's agricultural products to the priests and the same thing can be said of tithes in the New Testament. It was also established that there was nowhere in the scriptures of the Old Testament and the New Testament where the Jews gave financial tithes to the priests. Furthermore, when tithing was mentioned in the New Testament, it was also in the nature of seasoning herbs, such as mint, dill, and cumin (Mathew 23:23). Smith argued that "Money was never a tithable commodity in the New Testament and only food products from the land were tithable".

The conclusion of this section is that the nature of tithes in the New Testament is just the same as what it was in the Old Testament. That is, the Israelites gave tithes out of their agricultural products and money was never a commodity to be tithed. It is still not clear how and when the current practice of tithing with money was adopted by the church.

The Introduction of Money as Tithes

The substitution of agricultural produce with money is a post-biblical injunction. Huston suggested that "the principle underlying tithes is that God's people are to honour Him, with the first fruits of their increase, the ten percent. In our day this is usually in the form of money". According to this scholar, it is obvious that the principle of tithing that the Bible provides is that of fruits of our increase. Huston seems to identify that the commodity of tithing was substituted with money in contemporary times which has no biblical support. Having said this, it will be important to understand how the issue of tithing with money came up.

In the 8th or 9th century there was an enactment that led Christians to start tithing with their money in order for the money to be used in maintaining

the Bishops, Clergies, the poor and the fabrics of the Church (Encyclopedia Britannica 253). This means that, or supports the fact that its roots cannot be traced to the scriptures. Later after that enactment was put in place, the principle of payment of tithe was extended beyond its original intention. They became transferable and Saleable like ordinary properties (Encyclopedia Britannica 253). In addition, according to the same source, tithes became payable out of sources of income from trades and occupations and salaries paid in the form of money (253). Before now, these commodities were not tithable.

The New Testament's Position on Paying of Tithes

The New Testament writings appear to suggest that the paying of tithes became an obsolete practice in the early church. It was a Jewish practice that was embedded in the Mosaic Law and like every other Old Testament law it had its fulfillment when Jesus destroyed the temple and rebuilt it. According to Stewart's position, "it appears that "Tithing was for Old Testament Israel, if tithing was for today's believers, then it would have been reiterated in the New Testament; but it was not".

Furthermore, in the early church, there was no such record of the early Christians giving their tithes or a tenth of their blessings to the church. Although there were records of Christian giving offerings but there was no such record as giving of tithes. Smith concurred with this when he asserted that; "We have scriptural proof that no such law or custom as Christian tithing was taught or practiced in the church by the early apostles", a clear indication that tithing was not practiced among the early Christians. Moreover, the Gentiles who were converted were not taught or instructed on the practice of tithing.

Since it is almost impossible to pinpoint exactly where the New Testament gives the command or instructions for Christians to give tithes, this writer, therefore asserts equivocally that giving of tithes is a practice that ended before the era of the early church. It is one of the laws that Jesus fulfilled

and not a New Testament practice. The following are some of the arguments that support this claim:

Argument against Tithing in the New Testament

This section examines some parameters in the New Testament which according to this study sufficiently shows the obsoleteness of tithing as far as the New Testament is concerned. The following are some of the premises that were used for this argument.

(1) The New Testament Texts- The texts which discuss the issue of tithes in the New Testament provides an understanding of its obsoleteness. They contain information supporting the argument that the current practice of tithing is obsolete and thereby suggesting that it is an exploitative measure which needs to be discontinued.

Mathew 23:23 does not advocate tithing- Jesus' statement in this passage appears to validate the giving of tithes. A replica of the statement is found in Luke 11: 42. Jesus said to the Pharisees, "How terrible for you teachers of the law and Pharisees! You hypocrites! You give to God a tenth even of the seasoning herbs, such as mint, dill, and cumin, but you neglect to obey the really important teachings of the law, such as justice and mercy and honesty. These you should practice without neglecting the others". This was the first time the word tithing or tithe was mentioned in the New Testament. It should be noted that it was not a direct command to give tithe but a reference to the existing law for the Jews to give a one- tenth of their blessings.

Although Jesus seems to validate tithing here, it is pertinent to understand the context in which he made the statement. That is, as at the time Jesus made this statement one should understand that Jesus was still on earth and the New Testament era had not been ushered in. The statement was actually in reference to the Old Testament command to give tithes which has not changed or stopped at that time. During this period, tithing like other old covenant rules and rituals, was a law at the time Jesus spoke (Morrison).

Moreover, the priests who collected tithes were still serving and mediating to God on man's behalf. Also, the temple where the tithes are given was still standing and functioning as at the time that Jesus made his statement. However, all these indices (Temples, Priest, and Laws) changed after the death and resurrection of Jesus Christ. According to Morison, there was a change of priesthood from the Levites to Jesus Christ. This was another reason for one to understand that the context which Jesus spoke and appeared to validate the giving of tithes was quite different from the era of the early church. The Priests were the ones collecting the tithes and as at that time, they were still the ones actively offering prayers and sacrifices to God and interceding for the Jews. However, when Christ resurrected, the priestly order changed; the Old Priesthood ceased to exist and the New Priesthood was established where Jesus became the new priest. One should also understand that when the priesthood changed the law must change also (Hebrew 7:12). This partly explains why the law of tithing ended with the Old Testament like other Old Testament laws such as the provision for an eye for eye, and some other sacrifices, rituals and rules in the Old Testament ended.

Luke 18:12 does not emphasize tithe-This passage talks about the parable of the Pharisee and the tax collector. Jesus used the parable to describe how bad it is to be self-righteous and also to condemn others. In this passage "the Pharisee stood apart by himself, and prayed, I thank you God, that I am not greedy, dishonest, or an adulterer, like everybody else. I thank you that I am not like that tax collector over there. I fast two days a week and I give you a tenth of all my income" (Luke 18:11-12). Just like what was said before in this study, this parable was told by Jesus when other Old Testament rules and rituals were still valid. In other words, it was not a fresh mandate or command to give tithes in the New Testament. Just like the other passages in Matthew 23:23 and Luke 11:42, the statement was made in the context of the Old Testament understanding and command to tithe.

Furthermore, the word 'Possess' in this sense means all that he has acquired, which implies that he has gone beyond the required tithes as specified by the law to include all other forms of agricultural products that were not initially required by the law (Bengel).

Hebrew 7:1-10 suggests the end of tithing- This is the third or fourth account that the word tithe was used in the New Testament. The passage is a recount of Abraham's encounter with priest Melchizedek that was earlier discussed in this study. This passage, according to Morrison, was to illustrate the superiority of Melchizedek and Jesus Christ over the Leviticus priesthood. The passage concluded its narratives by suggesting that tithing is an obsolete practice when it stated that "When the priesthood is changed, the law must be changed also (Hebrew 7:12). What this narrative tells us is that the package of laws that commanded tithes to be given to the Levites is now obsolete (Morrison). This became necessary because there was a change in the priesthood from the Levitical family to Jesus Christ the moment he died on the cross and the temple veil was torn- an event which signifies the end and destruction of the earthly temple, the Levitical priesthood and consequently the collection of tithes. Jesus Christ became the new and eternal priest in the order of priest Melchizedek (Hebrews 7:11).

Furthermore, according to that passage "it was on the basis of the Levitical priesthood that the law was given to the people of Israel. Now, if the work of the Levitical priest had been perfect, there would have been no need for a different kind of priest to appear who is in the priestly order of Melchizedek and not of Aaron (Hebrews 7:11).

(4)No More Temple- Tithe was meant to be collected at the temple as demanded by the law that established it. The Lord said to Moses, "I have given to the Levites every tithe that the people of Israel present to me" (Numbers 18:21). The place of presentation of the tithe to the Lord was the temple that housed the tabernacle of God. Jesus Christ destroyed the old temple that contained the tabernacle of God and replaced it with a spiritual one after three days. The body of believers where the spirit of God resides

is now the temple of God (1 Corinthians 6:19). The argument is that; since there is no longer the physical temple where the spirit of God used to reside, the New Testament does not instruct us on a new place to take our tithes to. The church building cannot be a substitute for the old temple as argued by some Christians because they defer in structure and in purpose and more so because God does not reside there.

(5)Abolition of the Levitical Priesthood- The tithe was established by God partly to be used for the upkeep of the Levites and they were the only ones permitted to collect it (Kendall 45). However, the Levitical priesthood was abolished in favour of the new and eternal priest in the person of Jesus Christ (Hebrew 7:1-10). Since God who ordered tithing as a law abrogated the Levitical Priesthood, consequently, all other laws associated with it has to also be abrogated including tithing, sacrifices and rituals that were enshrined in the Old Testament. Just as it was stated in Hebrews 7:12 that when there is a change in priesthood, there needs to be a corresponding change in the law accompanying it, since the Mosaic law and the priesthood goes side by side. The Levitical priesthood was abrogated due to its imperfection which consequently warranted the coming of a better mediating system of priesthood as personified by the person of Jesus-the new and eternal priest in the other of Melchizedek (Hebrew 7:11)

(6) No More Law- As earlier affirmed in this study, tithing was a legalistic obligation enshrined in the Mosaic laws. Shedd (25) wrote that in the first biblical accounts of man's relationship with God the tithe was a law. However, Jesus has come to fulfill the requirements of the law and set man free from the era of legalistic laws by ushering in an era of grace. This also lays credence to the reason why tithing should be regarded as an obsolete practice restricted to the Old Testament.

(7) Only Agricultural Produce was Tithed- The law establishing tithing simply specified the giving of agricultural produce as reflected in both the Old and New Testaments. However, these have been substituted by money thanks to man's effort. The use of money as tithes is not biblical and as such

negates the tenets that established it. This new dispensation is one of the chief reasons why corruption has become the bane of most churches today.
(5) Percentage Giving- Only ten percent of agriculture produce was required by law as tithes. Anything more or less is considered as disobedience as demonstrated by the parable in Luke 18:11-12 where the Pharisee gave tithes out of all he possessed, beyond what was required by law. He did this apparently to win God's favour but got condemnation instead. The same thing is experienced among many Christians today; interaction with most of them shows that only a handful of Christians actually give the required ten percent as tithes. Those that give the full ten percent struggle to do so, and most times do so grudgingly. These are not acceptable ways of giving to God, so why struggle to give tithes when you cannot give the required percentage happily?

How Tithing is sustained in Modern Times

Recent public outcry on the continuous practice of tithing among Christians is a sign that the practice may be facing its final days of existence. However, over the years, Pastors and most church leaders have devised means of sustaining the practice. Below are some of the reasons why tithing has continued in churches till date.
(1)Pastors and Church Leaders do not like Condemning it- The tithe is the surest guarantee of financial in-flow to the church therefore it is one area that most church leaders and Pastors put in enormous efforts and energy to preserve. It is a guaranteed source because people are compelled and most times brain-washed to give it. It is a firsthand guarantee of church fund and it generates a greater percentage of church income. As a result of the aforementioned, church leaders do not entertain any constructive criticism of the subject. They believe that their churches cannot survive on just the giving of offerings which is at that discretion of members.
(2) Tithes are collected through Threats- Another reason why tithing still persist as a practice is because Pastors and church leaders employ threats as a mechanism of collecting it from members. Christians are threatened

with different Old Testament passages that are laden with curses and diverse repercussions if they fail to pay. A popular passage is Malachi 3:8-10 which is popularly used to threaten people by placing a curse on those who do not give tithes. The threat of curses quickly works on the members emotions and compels them to continue the practice of tithing without paying any significant interest if the result of such exercise is worthwhile. Recently, according to an online article, the general overseer of the Living Faith Church, David Oyedepo said Christians who do not give tithes would become permanent beggars. The veracity of his claim is difficult to ascertain but statements like this is surely a threat mechanism aimed at compelling Christians to keep up with tithing. He added that only tithes can secure one's destiny (Daily Post)

(3) The use of Coercion – Christians are often coerced into giving of tithes. Pastors use various fitting and unfitting Bible verses to sway member's emotions into giving of tithes. They are promised diverse blessings from these passages just to coerce them in sustaining the practice despite their unwillingness sometimes in continuing with it. Again Malachi 3: 8-10 is often employed in achieving this style. In line with this, David Oyedepo asserted that tithing opens the windows of heaven and he added that it is tithing that qualifies one for God's blessing. Oyedepo concluded by suggesting that it is tithing that makes sure one does not run out of divine ideas (Daily Post). In addition, the general overseer of the Redeemed Christian Church of God recently declared that those people who refuse to pay their tithe will end up in hell (Operanews). These are statements lacking foundation in the New Testament and it is not surprising to hear because it's a calculated, though unsubstantiated, mechanism in sustaining the practice of tithing.

New Testament's Recommended Way of Giving

This study has shown that the New Testament does not support the giving of tithes after the post resurrection era of Jesus. However there is a way that giving for the upkeep of the work of God was recommended for the early

church by the apostles in the New Testament. Here are some of the ways that giving was instructed in the New Testament which completely negates the giving of tithes as practiced in contemporary times.

(1) Giving of Money should not be on Ten Percent- The early Christians were admonished to give towards God's work by contributing an amount that is proportionate with their income. It is not a fixed percentage. Paul taught believers that on the first day of every week each one of them should set aside a sum of money in keeping with their income (1 Corinthians 16:2). In other words, one should check how much he or she earns and decide in the heart how much of it to give to God, but this must be done unselfishly by putting into consideration how much God has blessed you with. It could be more or less than ten percent of one's income that is decided on, but the beauty is that it gives one the free will of giving that is not legalistic as the tithe was. However, the freewill should not be abused by a disproportionate or selfish giving.

(2) Do not give under Compulsion- The New Testament frowns at giving done under compulsion. "Each man should give what he has decided in his heart to give, not reluctantly or under compulsion" (2 Corinthians 9:7). Christians are encouraged to participate in freewill giving and not under any disguise of threat or a 'stipulated' or 'fixed' amount as practiced in tithing.

(3) Giving should not be done Grudgingly- The New Testament idea of giving should be carried out without an element of grudge in the heart or struggle in the act. This is an essential ethic of giving because God loves a cheerful giver (2 Corinthians 9:7). In other words when Christians perform their act of giving, they should give an amount they feel it is convenient for them to part with rather than grudgingly give an amount as a result of compulsion or law.

(4) Generous giving Attracts Reward- Christians should develop a generous attitude towards giving for it is not only rewarding but a demonstration of true faith. God is able and willing to reward the generous giver. 2 Corinthians 9:8 teaches that generous giving opens up more

channels of blessing for the believer because one that has a generous heart and intent will continue to be made richer in order to have enough to give towards humanity and God's work.

Most Pastors do not understand that they could actually get more than the amount that tithing brings if members are taught the rewards of giving generously. However, due to their fears of losing money they continue to hold on to the tithing system.

Conclusion

One can conclude that the nature of tithing practiced today is quite different from what is stipulated in the Bible. It is also quite different from what the law that established it commanded. God did not command it in the New Testament neither did Jesus nor the apostles. Since the early Christians were not associated with this practice, it should be discouraged among contemporary Christians. Furthermore, the current practice of paying of tithes with money is a practice that was initiated by men, years after the post Jesus resurrection era. As it appears today, people no longer pay tithes from their agricultural products but only through money which unbelievably, is a complete negation of biblical injunction. Giving of tithe is an obsolete practice and law that is rooted in the Old Testament and which was fulfilled and consequently abolished in the New Testament and therefore should be discontinued by contemporary Christians.

Recommendations

In view of the foregoing, the following are recommended:

(1) Church Pastors and leaders should educate their members on the need for generous giving with particular emphasis on the benefits that is associated with it.

(2) There are dangers associated with giving grudgingly or reluctantly, therefore the church should endeavour to remove such an atmosphere that could make members liable to such attitude.

(3) There exists a number of Christians who as a result of the excruciating economic situation in Nigeria today give their tithes reluctantly. Such people should free themselves from the bondage of tithing and instead engage in freewill giving instead of tithing.
(4) Tithing is an Old Testament practice which does not have New Testament backing. Christians that know the truth should continually speak out against it as this may cause a rethinking among church leaders currently involved in the practice.
(5) Christians should learn to give out of love foe the expansion of the gospel and not out of compulsion. However, this should be done with a godly heart and devoid of selfishness. The freedom of freewill-giving should not be abused bearing mind that God sees everything and rewards a cheerful giver.

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