

Tithing at Matthew 23:23-24 ?

The Modern Pharisee's Favorite Proof-Text

Rick Peterson

- I. The Bereans were a noble people in the book of Acts who listened to Paul's preaching, and then went home and searched the Scriptures to verify his claims (see Acts 17:10-12). Tragically, the average American Christian is an anti-Berean; they are neither noble nor do they search the Scriptures to verify what they are taught, but they simply accept what nearly any popular, successful preacher teaches. They often applaud these teachers as these teachers exploit, abuse, and lie to them for the sake of sordid gain. Financial extraction, not cheerful giving, is what happens in most churches.

- II. One of the most popular verses modern charlatans use to teach tithing is Matthew 23:23. There they say Jesus affirmed tithing, and as Robert Morris says, "If Jesus taught tithing, that's good enough for me," and the crowd roared with applause and approval. So using Matthew 23:23 is one of the most popular texts these hucksters use to extract 10% or more of the gross incomes of their members. What these teachers will not tell you, is that this text, like all Bible texts, comes within a covenantal and eschatological context. Morris, says, "[Jesus teaching tithing] is found in Matthew 23:23, look it up for yourself," but he will never tell you how to read that text properly.

- III. First, we must always consider the context. The immediate and overall context. The immediate context is Jesus pronouncing a divine curse upon the Pharisees and their religious practices. "Woe to you, teachers of the law and Pharisees you hypocrites!" Jesus' concern here is not with tithing, but the hypocritical religious practices of the Pharisees and teachers of the law. These men were very exacting

regarding their tithe practice, but cared little for the spirit of the law — ‘justice, mercy, and faithfulness.’” Jesus *does* say, “You should have practiced the latter, without neglecting the former.” You should have been as precise in practicing the spirit of the law as you are the letter of the law. Second, the overall context: Jesus is at this point, a Jew under the law, as was the Pharisees and teachers of the law, and precision tithing was commanded under the old covenant (see Leviticus 27:30-33; Malachi 3:8-12). So, in this context, yes, Jesus is affirming the tithe, under pains of divine cursing for the failure to do so. And if we are to take this teaching as applicable to those in Christ, then consistency requires we do the same for all the old covenant laws — all of them, obeying fully the smallest letter or stroke of a pen—apart from faith and under the pain of the curse (see Deuteronomy 27:26; Galatians 3:12). But is this Jesus affirming tithing under the new covenant? No, not at all, any more than Jesus attending the feasts and keeping the Sabbath affirm these laws for those under the new covenant.

- IV. The law threatens a curse upon those who disobey it. But under the new covenant, Jesus redeems us from the curse of the law (Galatians 3:10-14). Yet, many teachers and systematic theologians bring forth the old covenant law¹ to weigh upon the shoulders of those in Christ, and thus ignore the sufficiency of the cross, as well as the institution of the new covenant *consecrated in his blood*, and inaugurated at Pentecost. To them, Jesus redeemed us from the curse of the law except where the law serves their own man-made precepts and traditions.
- V. The central point of Matthew 23:23 is not to affirm tithing; rather, it is to warn of the divine curse upon disobedience to the law, by a superficial, hypocritical

¹ Charismatics and Covenant theologians each twist the law, even dividing it into three parts (civil, ceremonial, and moral) in order to impose the “moral law” upon those under the new covenant. Covenant theologians do this because they treat the old and new covenants as merely administrations of their own overarching, and fabricated “covenant of grace” which convolutes the old and new covenants, thus pouring new wine into old wineskins (see Luke 5:33-39).

religion, as practiced by blind guides who “strain out a gnat but swallow a camel.” In other words, it is to warn those then and now of such accursed religion, and this is how these modern teachers should read and obey this text, and not as Jesus affirming tithing upon the new covenant church. New covenant giving is clearly laid out in II Corinthians 8 and 9, without any mention of tithing.

- VI. The greater concern for me in this lesson, is that Christians be taught to read the Bible well, that is, *within its own covenantal and eschatological context*, and under the guidance of the Spirit of truth. No Christian should simply accept what any teacher says without affirming that teaching by there own contextual study.

© Rick Peterson. 2022.