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Tithing as a Christian Practice

Daniel K. Bediako

Introduction

Is tithing normative for Christians? For some, a cursory look at the passages on tithing shows that in biblical times the tithe functioned primarily to sustain the Levites and priests as their reward for the service of the sanctuary and, therefore, because Jesus' death brought an end to the sacrificial system and its priesthood, the practice of tithing likewise has no relevance for the church, which has no Levitical priesthood. Further, they suggest that not only does the New Testament not require believers to tithe their income, but also its concept of the priesthood of all believers undermines the structural foundation upon which the tithe is based. Again, some think that because the Israelites were required to tithe farm produce and livestock even though they had access to money, tithing was intended for, and could only operate within, an agrarian economy, not in a monetized economy like today. And others insist that the New Testament promotes voluntary offerings (instead of mandatory offerings at specific percentages) as the model for the church.

Objections to tithing such as the foregoing must be evaluated against the principles of sound biblical interpretation. Ángel M. Rodríguez has done a more elaborate work on tithing and has implicitly reacted to some of these objections.¹ In this study, I indicate that these objections fail to recognize the strong elements of continuity which are integral to tithing (*principle*) and instead exaggerate elements of discontinuity which are rather circumstantial to tithing (*practice*). Sound biblical interpretation requires that we distinguish between discontinuities with the Israelite *practice* of tithing and continuities with the *principle* behind the practice. While the elements of discontinuity may not be transferable (e.g., the form of the tithe and its Levitical recipients), the principles underlying the practice in Israel (e.g., the theological basis of the tithe and the rationale for giving it to the Levites) are transferrable to the church as God's new covenant people. This is the picture we find in the New Testament. So, even though Jesus and the apostles do not specifically instruct first-century Christians to give tithes to the church (and there could be reasons for this, as will be suggested in this study), they affirm the validity

of the tithing principle for the church by maintaining that ministerial workers deserve their food or wages from the gospel ministry, and Paul alludes to the principle underlying the Israelite support of the Levites and priests through tithes and offerings as a basis for Christian giving in worship. I proceed by first presenting an overview of tithing in Scripture. Next, I outline the characteristics of the concept of tithing to prepare for the last major section where I deal with the objections to tithing as a Christian practice and suggest that the points of continuity between Israel and the church with regards to tithing are stronger than those of discontinuity.

Brief Overview of the Tithe in Scripture

A detailed description of the concept of the tithe has been given elsewhere.² A brief overview here will suffice for the purposes of this study.

Genesis contains two references to tithing. As Abraham returned from rescuing captives and goods taken by the coalition of Mesopotamian kings, Melchizedek, "king of Salem" and "priest of God Most High," brought out bread and wine and pronounced blessings upon Abraham, who in turn gave "a tenth of everything" to the king-priest (Gen 14:14–20). Jacob also promised to give a tithe to Yahweh of all that He would give him (Gen 28:22). This pledge resulted from a dream on his way to Padan Aram in which Yahweh reiterated His covenantal promises to the patriarch (Gen 28:10–22). In the examples of Abraham and Jacob, the tithe is a religious act as it is connected directly to the pronouncement of divine blessings and protection. While these instances are descriptive, there is an underlying principle that a tithe is due Yahweh and given to Him through giving to His priests.

Leviticus 27:30–32 instructs Israel to tithe their produce and livestock. The tithe is "holy to the LORD" (vv. 30, 32). It is not presented as a freewill dedication; it is His by right. The reason for requiring the tithe is not specifically stated, but Yahweh's right to the tithe is implied in the covenant: He is the King and Redeemer of Israel, Owner of the land, and Sustainer of His people. Israel will be a sojourner with Him (Lev 25:23) and He will bless His people when they listen and obey (Deut

28:1–14). Through the tithe, Israel will recognize and worship their covenant Lord and God.

Numbers 18 deals with the duties and responsibilities of the priests and the Levites. In verses 21–24, Yahweh assigns His tithe, presented by Israel as a “contribution” to Him (v. 24), to the Levites “for their service that they do, their service in the tent of meeting” (v. 21 ESV). Having “no inheritance among the people of Israel” because of their calling, the tithe is their “inheritance” (v. 24), the “reward” for their “service in the tent of meeting” (v. 31). And then He requires that the Levites give a tithe of the tithes they receive from Israel to their brethren the priests as their own “contribution” to Yahweh (vv. 25–32).

Deuteronomy reiterates the instruction to tithe the produce of the field “year by year” and then distinguishes between this “year by year” tithe that was eaten by the Israelites during the feasts at the sanctuary (Deut 14:22–27; also 12:6, 11, 17)³ from the tithe of the “third year” that was to be given wholly to the Levite, widow, fatherless, and stranger (14:28–29).⁴ Concerning the first, the tither who dwelt far from the sanctuary and could not transport the tithe there to eat it would exchange the tithe with money and then go to the sanctuary where the tither would buy whatever they desired to eat before the Lord together with family, servants, and the Levites (Deut 14:23–26).⁵ At the end of the third year, the Israelites would bring out all the tithes (of produce) and lay them “within your gates” (14:28) for the Levites, strangers, fatherless, and widows to go in and eat (14:29). Having done so, the tither would make the solemn declaration that they had obeyed the instructions concerning the holy tithe and then request blessings for the people and the land (26:12–15). In Deuteronomy, the tithe appears in contexts of worship and eating as part of worship (chaps. 12 and 14) as well as declarations of Yahweh’s goodness and a call to covenantal faithfulness (chap. 26).

Outside the Pentateuch, Old Testament references to the tithe do not mention the eating of some of the tithe by the Israelites, but they emphasize that the tithe was the Lord’s gift to the tribe of Levi for their services in the sanctuary. Amos sarcastically invited apostate Israel to bring tithes every “three days” to their adulterous sanctuaries and there multiply their sins (Amos 4:4). As part of his religious reforms, King Hezekiah reinstated both the priestly/Levitical services and the giving of tithes to the Levites and the priests as their portion for their ministry (2 Chr 31:2–7).

Since the tithe was the livelihood of the Levites, a decision by Israel to withhold it would result in the Levites abandoning the ministry to fend for themselves (Neh 13:9–11). Such was the case in the early days of the postexilic era, leading Nehemiah and Malachi to stress the need for faithfulness, including tithing, in

the covenant community. Both reiterated that the tithe belongs to Yahweh and encouraged the people to bring the tithes and offerings to the temple (Neh 10:28–39; 12:44; 13:5–13; Mal 3:8–10).

The New Testament contains few explicit references to the tithe. The references show that tithing was an ongoing practice in first-century Israel. Jesus stated that the Pharisees tithed every little produce (even of herbs, not required in the law) and yet neglected justice, mercy, and faith which are weightier matters of the law (Matt 23:23–24; Luke 11:42), and in His parable in Luke 18, a Pharisee boasts of his acts of piety including tithing everything he acquired (v. 12). Jesus’ statements underscore tithing as a duty of the worshipper, but which must be accompanied by other biblical values.⁶ The writer of the book of Hebrews compares the Levitical priesthood with the priesthood of Jesus and mentions the receipt of tithes by the Levites against Abraham’s giving of the tithe to Melchizedek (Heb 7:5–9). The change of the “law” in Hebrews 7:12 refers to the discontinuation of the Levitical priesthood rather than a change in tithing (Heb 7:12–16). The fact that Abraham (and through him Levi) gave a tithe to Melchizedek shows not only that the Levitical priesthood was inferior to that of Melchizedek, whose priesthood is likened to Christ’s, but also that tithing precedes the Levitical system and therefore cannot be contingent on it (Heb 7:9–10). “In the one case tithes are received by mortal men, but in the other case, by one of whom it is testified that he lives” (Heb 7:13 ESV). Finally, as we shall see, Paul alludes to the receipt of the tithes and offerings by the Levites and priests as reward for their services in the tabernacle as a pattern for supporting gospel workers (1 Cor 9).

Characteristics of the Tithe

Theology of the Tithe

Leviticus 27 and Numbers 18 allude to the theological foundation of tithing among God’s people. By presenting the tithe among vows and things consecrated to Yahweh, Leviticus underlines that tithing is a religious act. The tithe is given in recognition of Yahweh as Israel’s King and Lord who owns not only the land of Canaan (Lev 25:23),⁷ but also Israel as a chosen people called to serve Him and whom He blesses with the fruit of the land as they remain faithful to the covenant (Deut 26:12–15; Mal 3:6–10).⁸ Yahweh’s right to the tithe as Israel’s King and as God combines the ancient Near Eastern practice of giving (some form of) a tithe to the king and/or the cult (cf. Gen 14:18–20; 1 Sam 8:15–17).⁹ The religious character of the biblical tithe is also present in the instances of Abraham and Jacob. In both cases, the tithe is mentioned in the context of Yahweh’s blessings and

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protection, and Jacob specifies that his tithe is a tenth of what Yahweh gives him (Gen 14, 28).¹⁰

Malachi highlights the theological character of the tithe by stressing that the waywardness of postexilic Judah included their withholding Yahweh's tithes and offerings and that their spiritual return to Him had to be marked also by returning tithes and offerings to Him (Mal 3:6–10). Because the tithe is His due from His people, Yahweh is displeased when they withhold the tithe; the prerogative is His, however, to bless them for obedience (Deut 26:12–15; Mal 3:8–10).¹¹

Tithing and Worship

Tithing one's income to Yahweh is an act of worship. By this act, Israel did not merely acknowledge Him as their King (as in the ancient Near Eastern practice) but more importantly as the Creator God who redeems and sustains. Giving characterizes biblical worship. Worshippers commit both themselves and their means to God in response to His goodness, grace, and blessings (Deut 16:16–17; 1 Chr 29:10–19; Rom 12:1–2; 2 Cor 8:3–5). The tithe is mentioned specifically in the contexts of worship and ministry of the tabernacle. It appears among things dedicated to God (Lev 27), in the context of the Levitical assignment (Num 18), and in the contexts of worship and festal celebrations at the sanctuary (Deut 12, 14), as well as declarations of devotion and faithfulness (Deut 26). Its primary recipients in Israel (the tribe of Levi) were the leaders of the corporate worship at the sanctuary (Num 18; 2 Chr 31; Neh 10, 12–13; Mal 3).

There is a social dimension to the tithe, especially as the “year by year” tithe was shared with Levites at the sanctuary during the feasts (Deut 12, 14) and the tithe of the “third year” was given out not only for the Levi but also the stranger, fatherless, and widow (Deut 14). These categories of persons shared one characteristic: landlessness, which largely meant earning no income. Through the tithe of the third year, therefore, Yahweh provided for the landless and by that encouraged communal solidarity among Israel. Yet the tithe was not merely a community-building mechanism; it was an institution whose social dimension served the devotional (cf. Deut 26).

Insofar as the tithe is given in worship to the Giver of all things, tithing is an act and expression of stewardship. Moreover, tithing provides an opportunity for God's people to become more like Him in giving. Through this spiritual exercise, the worshipper emulates the character of Him who gives us His love and forgiveness freely.

Form of the Tithe¹²

Leviticus 27 is clear that the tithe consisted of produce of the land (particularly, the field) and livestock. The inheritance of the land of Canaan was a key promise of the covenant. It was this land Israel would possess and live in, and their main occupation would be farming and raising of livestock. The description of Canaan as the land flowing with milk and honey highlights its richness for these occupations. And the division of the land by names had agriculture in the backdrop. Since agriculture would be the main occupation of Israel, it is understandable that the tithe is given in the forms in which they would receive income: crops and animals.

Being the Lord's levy on income from the land, we can infer that tithing was expected of those who received income from the land—that is, landed Israelites who cultivated fields and raised animals. This would also mean that the landless or those who had no source of income would ordinarily not have to return tithes. The tribe of Levi, the stranger, the fatherless, and the widow would be among this category. Interestingly, however, the tithe that the Levites received was considered for them as “produce of the threshing floor, and as produce of the winepress” (Num 18:30 ESV; also v. 27) and therefore tithable. This example of the Levites—of paying tithes out of the tithes they received (Num 18:25–32)—suggests that those who earned income from donations or agricultural sources were also to present a tithe to Yahweh.

Recipients of Tithe and the Rationale

The rationale for assigning the tithes to the Levites is clearly stated in Numbers 18. It is because Yahweh appointed that tribe to the ministry of the tabernacle, for which assignment also they were not to receive a tribal territory of land, that He gave them the tithes of Israel. Yahweh Himself was their inheritance, so that the tithes and other contributions due Him from Israel were theirs. The rationale is repeated several times in the chapter: (1) Israel's tithe, presented as a “contribution” to Yahweh (Num 18:24) is to be given to the Levites “for their service that they do, their service in the tent of meeting” (v. 21 ESV); (2) like the priests (vv. 1–20), the Levites had “no inheritance among the people of Israel”; the “tithe of the people of Israel” was their “inheritance” (v. 24); (3) the tithe was the “reward” for their “service in the tent of meeting” (v. 31). From the tithes of Israel, the Levites would apportion a tithe as their contribution to the Lord and give it to the priests (vv. 25–32). Subsequent references to the right of the Levites to receive the tithe recall Numbers 18. Even though the Levites received the tithe, it remained Israel's contribution holy to Yahweh (Lev 27:30–32; Deut 26:12–15).

Laypersons and the Eating of the Tithe

We noted already that, unlike in Leviticus–Numbers, there is a distinction in Deuteronomy between the “year by year” tithe which the Israelite tither was allowed to eat at the sanctuary during the festal celebrations (Deut 14:22–27; also 12:6–17) and the tithe of the “third year,” all of which the tither had to give for the Levite and other beneficiaries (Deut 14:28–29; 26:12–15). The difference in the treatment of the tithe in Deuteronomy has led to several interpretations.

A historical-critical way to approach the different treatment of the tithe in Leviticus–Numbers and Deuteronomy is to assume that such variance resulted from a conflation of disparate sources by redactors.¹³ There is no justification, however, for this source-critical suggestion. The references to the tithe in Leviticus–Deuteronomy fit so neatly within their contexts in a way that shows that they are original to the biblical writers.¹⁴

Aside from the source-critical conjecture, there are two ways the treatment of the tithe can be interpreted: (1) a *complementary* interpretation (i.e., tithe regulation in Deuteronomy further explains that of Leviticus–Numbers)¹⁵ or (2) a *distinctive* interpretation (i.e., Deuteronomy distinguishes different kinds of the tithe not presented in Leviticus–Numbers).¹⁶ The second interpretation is not only the view favored by most scholars but it is also the one suggested in the Septuagint and upheld in Jewish literature.¹⁷ According to this interpretation, every year the Israelite would give a first tithe (first 10 percent of the produce) to the Levites (Lev 27:30–33; Num 18:21–32) and eat a second tithe (another 10 percent) in a household fellowship meal at the sanctuary together with the Levites (Deut 12:6–19; 14:22–27). In the third year, the tither would not eat the second tithe but give to the Levite, the stranger, the fatherless, and the widow (Deut 14:28–29; 26:12–15). It is also suggested that the tithe of the third year was stored in the tither’s house for its beneficiaries to come in and eat.¹⁸

Thus, based on the most widespread understanding, the tithe the Israelite laypersons ate and the one which they gave to the strangers, fatherless, and widows was the second tithe, not the Levitical tithe. It should be noted, however, that while it is convenient to use the terms “first tithe” and “second tithe,” in the biblical text there are two designations of the tithe: the “year by year” tithe and the tithe of the “third year,” which is referred to as “the year of the tithe” (v. 12).¹⁹

Whatever the details might have been, it appears that the eating of the tithe by the Israelites was an accommodation that could discontinue whenever necessary. First, unlike the Levites and priests who ate the tithes of Israel in their homes or anywhere (Num 18:31), the Israelites could eat the (second) tithe only at

the sanctuary during the festal celebrations in the form of sacrificial meals (Deut 12:4–19; 14:22–27). The sacrificial nature of the eating of the tithe by lay Israelites meant this practice would cease upon the discontinuation of the sacrificial/festal system. Second, outside of the Pentateuch, distinction is not made between the kinds of tithe (i.e. “year by year” and “third year”), and there is no mention either of the eating of the tithe by the Israelites or of the widow, fatherless, and stranger benefiting from it. We find references only to the tithe being brought to the storehouse for the Levites and priests. Malachi’s instruction to bring “all the tithe” to the storehouse (Mal 3:8–10) does not seem to make room for the eating of the (second) tithe as in Deuteronomy 12 and 14, at least in the immediate postexilic era. A similar impression is present in the book of Nehemiah where the congregation sent the tithe “year by year” to the temple for the Levites and the priests (Neh 10:35–38). Even before the exile, Hezekiah’s reinstitution of the tithe mentions only the gathering of the tithes at the temple for the Levites and priests (2 Chr 31:5–16). If this observation is correct, we can conclude that while the instruction to tithe was ever normative, the eating of the tithe by the Israelites was an accommodation that fit well with the sacrificial system and could be discontinued when necessary.

Tithe and the Storehouse

Although the Pentateuch does not explicitly mention the gathering of the tithes in a “storehouse,” the idea is that Israel would bring the tithes to the Lord through His designated servants, the Levites. The fact that the Levites had to apportion a tithe of their tithes for the priests would require that the tithes be collected at some central location(s), from where also they would be distributed (cf. Num 18:26–28). The forty-eight cities allotted to the tribe of Levi (Num 35:6–8; Josh 21:41) could have served as collection points for the tithes,²⁰ or arrangements that are not specified in the Pentateuch may have been made to collect the tithes.

Outside of the Pentateuch, however, the gathering of the tithes takes place at the sanctuary, the ministerial headquarters of the Levites and priests. The temple had storerooms where contributions including the tithes were collected and distributed.²¹ Hezekiah’s instruction in 2 Chronicles 31 to prepare chambers for the contributions, including the tithe, may have followed an earlier practice. The king not only instructed that the chambers be prepared to store these contributions, but he also appointed Levitical officers over the contributions, some in charge of apportioning and others distributing to the Levites and the priests in their cities (vv. 8–19). This practice continued in the postexilic era, with both Nehemiah and Malachi instructing that the tithes be brought to the storehouse or the chambers of the temple

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(Mal 3:10; Neh 10:35–38; 13:4–5, 12). And like Hezekiah, Nehemiah appointed Levitical officers to collect the tithes from the towns of Israel and then either bring the portion of the priests to the chambers of the temple (10:37–38) or bring all the tithes into the chambers or storehouses of the temple and distribute them from there to both priests and Levites (Neh 12:44; 13:9–13). Whatever the exact details might have been, the Levites, and wherever they gathered, were the collection and distribution point of the tithes.

Tithing and the Christian Church

In this section, we will closely look at the validity of key objections to Christian tithing (see Introduction) with regards to hermeneutics and the factuality of these objections in light of the characteristics of the tithe previously described. Hermeneutical frameworks that object to tithing largely tend to treat the Pentateuch as Mosaic law for Israel that is not particularly binding for the Christian church. Yet such a presupposition contradicts the testimony of Jesus and the writers of the New Testament who considered the Old Testament, and especially the Pentateuch, to be valid and authoritative for their own lives and for all others who followed Christ (e.g., Matt 4:4–10; 5:17–20; Acts 15:13–29).²²

In interpreting Scripture, certain foundational principles need to be kept in mind, a few of which may be mentioned here. First is the fact that Scripture interprets itself. This means, among other things, that we carefully consider not only the *whats* and *hows* of practices (i.e., forms) in Scripture but also their *whys* (i.e., principles behind them). This also means that, due to changes in historical contexts, some Christian practices may differ in form from Israelite practices. So, for instance, while tithing is applicable to the church in principle, it does not have to take the same form it did in Israel.

Second, since the New Testament does not supplant the Old Testament, the New Testament does not have to repeat a command in the Old Testament to validate it for Christians. Thus, the church may adopt tithing principles from the Old Testament even if the New Testament does not explicitly command tithing. Nonetheless, we find allusions to many concepts and portions of the Old Testament by which the New Testament affirms the authority of the Old Testament as God's Word for His people—Israel and the church. For example, when the church in Acts 15 takes certain decisions regarding Gentile believers, the action is based both on the Prophets (Amos 9:11–12) and the Pentateuch (esp. Lev 17:3–14; 18:1–30; 20:10–21). And as we shall see, both Jesus and Paul allude to the Levitical tithing system as a point of reference for their teaching that gospel workers deserve wages from the ministry.

Third, Christian theology is built not merely on specific words or commands but on the full witness of Scripture and principles emerging from it. Accordingly, faithful interpretation resists the temptation to marshal selective proof texts for or against a position; instead, it submits to the shaping authority of the Bible as a whole. In some of His encounters with the Pharisees and scribes, Jesus showed that selected exegesis advances only narrow, self-serving traditions rather than the intent of God's revelation (e.g., Matt 23; Mark 7:1–23; John 9).

Finally, even though the New Testament affirms the validity of the Old Testament for Christians, we need to recognize not only continuities but also discontinuities between Israel and the church with regards to some practices. Israel had been God's special people prior to the cross (Matt 10:6–7), but in Christ God has chosen all, whether Jew or Gentile, as His people (Acts 1:8; Rom 9:23–26; Eph 1:3–6). The sacrifice of Christ brought an end to the sacrificial ministry of the tabernacle and its priesthood characteristic of the old covenant (Dan 9:27; Mark 15:38). When the old covenant is contrasted with the new, the focus is often on Christ's once-for-all sacrifice and superior ministry as against the sacrificial system of the earthly tabernacle (Heb 8:5–7; 9:11–15). Yet the covenant relationship between God and His people continues in its new phase (see Jer 31–33), one which Christ has confirmed with His own blood (Dan 9:27; Matt 26:28). The tithes of Israel were not connected to the sacrifices; they did not play a symbolic role to be discontinued at the termination of the sacrificial system. The tithes were the remuneration—"inheritance" and "reward"—of the Levites and priests for the service of the sanctuary (Num 18:21, 24, 31). It was the partaking of the (second) tithe by the laity that occurred in a sacrificial/festal context at the sanctuary and which could change without affecting the principle of tithing.²³ In the covenant relationship, there is continuity between the Israelite worshipper's relationship with Yahweh and that of the Christian with Christ. The Christian is called to worship God with heart and means as did the Israelite.

With regard to the tithe, it is important to acknowledge that while there are discontinuities that require us to refrain from transferring the Israelite practice to the church *in toto*, solid continuities in theology and rationale of the tithe provide justifiable grounds for the church to adopt tithing in principle. Table 1 summarizes the areas of discontinuity (contextual and changeable) and continuity (non-contextual and transferrable) in tithing based on the characteristics of the tithe outlined in the previous section.

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Table 1. Contextual and Non-Contextual Characteristics of Tithe

	Characteristic	Abraham/Joseph	Israel	Contextuality of Israelite Practice
1	Theology	Yahweh as Protector and Sustainer	Yahweh as Redeemer and Sustainer	<i>Non-contextual, transferrable</i> (same as for Israel)
2	Worship	Mentioned in connection with blessings and worship	Given as an act of worship in support of God's mission/ministry	<i>Non-contextual, transferrable</i> (same as for Israel)
3	Form*	Possessions: spoils of war (Abraham); "all that you give me" (Jacob)	Crops/animals, largely agrarian economy, national boundaries	<i>Contextual, changeable</i> (changes in occupation, modes of income, boundaries)
4	(a) Human Recipients	Priest-king (Abraham); unidentified (Jacob)	Received primarily by the tribe of Levi (with the stranger, fatherless, and widow)	<i>Contextual, changeable</i> (change in sacrificial ministry with its tribal priesthood)
	(b) Rationale	Given to Yahweh (Jacob) through the priest (Abraham) for blessings and protection	Given to Yahweh <i>through</i> the Levites <i>for</i> their service in the tabernacle	<i>Non-contextual, transferrable</i> (given to God for the ministry of the gospel)
5	Eating by Tithers	Not mentioned	As part of festal celebrations together with the sacrifices at the tabernacle	<i>Contextual, changeable</i> (change from the sacrificial system; Old Testament hints at a change**)
6	Storehouse	Given to priest-king (Abraham); not stated (Jacob)	Temple/ministerial headquarters	<i>Contextual, but applicable in principle</i> (church/ministerial headquarters)

* See n. 12.

** See discussion on 2 Chronicles 31:5–16, Nehemiah 10:35–38, and Malachi 3:8–16 in the section "Laypersons and the Eating of the Tithe."

Discontinuity in Practice

As Table 1 shows, the discontinuities regarding tithing primarily relate to *practice* rather than *principle*. Elements of the Israelite practice of tithing that are contextual and changeable include the form in which the tithe was given, the human recipients of the tithe, and the eating of the tithe by the tither. To these we may add the common objection that the New Testament does not specifically ask Christians to tithe.

As we noted already, ancient Israel was primarily an agrarian economy where income was received mostly in the form of produce and increase in livestock. For that reason, one should expect that *the tithe be given in the same form the income was received*. But there could be several other possible reasons. For example, first, the tithe possibly needed to be in the form of crops and livestock because its beneficiaries used it in that form, both for

family provisions and for sacrifices at the sanctuary. Second, in a non-cash society where every income earner was expected to return a tenth of income to Yahweh, it would be most inconvenient to require the tithe in the form of money. Money was available in Israel in Old Testament times, for which reason everyone numbered in the census had to pay the tabernacle tax of half a shekel (Exod 30:13). Yet beyond the simple reality that money was scarcely in circulation, almost everyone produced the same crops and raised the same livestock, leaving virtually no demand for goods that were already available in every household.

Nonetheless, the provision allowing the exchange of the tithe for money—by the one who lived very far from the tabernacle and could not transport the tithe there to eat it as part of the festal celebrations—could mean that the tithe could come in the form of money, though this was not the normal practice (Deut 14:22–27).²⁴ At the

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same time, however, changes in the mode of income, occupation, or economy would mean that worshippers should give the tithe in whatever form they receive income. The content of Abraham's tithe is not specified, but it certainly included spoils of possessions and food (Gen 14:11–12, 16; Heb 7:4). Jacob pledged to give a tithe of everything he possessed (Gen 28). And in a self-praise in Jesus' parable in Luke 18, a Pharisee indicates he tithed everything he acquired (v. 12; *ptaomai* is used for the acquisition of gold and silver [Matt 10:9], a field [Acts 1:18], etc.). We could conclude that while in practice the tithe would generally come in the form of crops and livestock in line with Israel's main occupations, in principle it could come in any other forms income was received (such as money) and at any frequency. There is no justification to limit the tithe permanently to farm produce and livestock.

The discontinuity between the priests/Levites in Israel and the gospel worker are quite clear; the one assumed an inherited, tribal office and ministered in a tabernacle whose earthly function came to an end at the cross, and the other is personally called into ministry and does not offer sacrifices or mediate on behalf of believers. Even so, it is inappropriate hermeneutically to emphasize the *form* of the Levitical structure over against the *principle* by which the Levites were assigned the tithes of Israel (Num 18). While Christian gospel workers are not Levites, they occupy themselves fully in the Lord's ministry as did the Levites, who for that reason received the tithes as reward for their ministry. This same principle is the basis upon which the New Testament teaches that gospel workers deserve their wages from the ministry. Thus, once we acknowledge that the tithe belongs to God and is given for His cause, we must hesitate to limit its beneficiaries to the tribe of Levi. Further, the objection based on the concept of the priesthood of all believers in Christ—arguing that one believer should not give tithe to the other—is not a valid one. Such an understanding would also contradict the New Testament's call to give generously. The priesthood of believers is mentioned in the context of their call out of darkness into the light and the responsibility that places upon them to proclaim the goodness of God (1 Pet 2:1–12). It is not a priesthood that requires that they refrain from giving for the Lord's cause. Although the New Testament teaches the priesthood of all believers, it also teaches that gospel workers deserve their wages from the support of the ministry that tithing best provides.²⁵

The partaking of the tithe by the Israelite tithers and their families should not provide an excuse for Christian tithers to use their own tithes. As noted earlier, even though the Israelites ate the “year by year” tithe (i.e., second tithe), they could do so only at the sanctuary during the festal celebrations and in the form

of sacrificial meals (Deut 12:4–19; 14:22–27). This festal/sacrificial context suggests that the eating of the tithe could not continue after the sanctuary system came to an end. Moreover, as previously suggested, the participation of the Israelite lay person in the eating of the “year by year” tithe was an accommodation that would cease when necessary, and there are hints even within the Old Testament that this was likely the case.²⁶

Finally, the common argument that Christians do not need to tithe because the New Testament does not command tithing is problematic. We noted already that the New Testament does not need to repeat a command in the Old Testament in order to validate it for Christians.²⁷ We also noted that Jesus' statements on tithing (Matt 23:23–24; Luke 11:42; 18:12) affirm tithing for worshippers; they are not to leave this practice “undone” (Matt 23:23). The view that Christian believers are called to give only freewill offerings and not the tithe is often based on Paul's appeals for offerings (Acts 20:33–35; 24:17; Rom 15:25–27; 1 Cor 16:1–3; 2 Cor 8:1–5). However, his appeals concern special collections for specific needs—particularly the relief of some believers in Jerusalem during a crisis time—and cannot be interpreted to mean that the Christian church should support gospel workers only through freewill offerings. The New Testament distinguishes between support for the poor and support for gospel workers. And, as we will discuss, the statements of Jesus and Paul (Matt 10:5–10; Luke 10:7–8; 1 Cor 9:4–14) base the principle of Christian giving in support of gospel workers on the tithing principle.²⁸

The New Testament church, for example, may have understood the applicability of the tithing principle to the new covenant community. Nonetheless, we do not find a specific instruction for believers to give tithes to the apostles. There are possible reasons for this. In practice, the tithe was connected to the temple where the priests and Levites served. In the very early days, Jewish Christians might still have been sending their tithes to the Levites. Probably not until the separation was made clear between the church and the Israelite system, and with the understanding that Christ's sacrifice had voided the sacrificial system of the old covenant, would Jewish Christians stop sending the tithe to the temple's storehouse. While in practice Christians would need to break away from tithing in connection with the temple in Jerusalem, in principle they would still need to give to the Lord in support of those who served full-time in the ministry, a fact that the New Testament underscores. As the church grew and established an organized, full-time ministry, tithing—the God-ordained mechanism of supporting His ministry—would become necessary for the sustenance of gospel workers. But it would take the church some considerable time to introduce the idea of

tithing—a time that would come, at least on record, after the New Testament period.²⁹ In the meantime, however, the biblical evidence suggests that some early Christian believers contributed more than a tithe of their resources to the church (e.g., Acts 2:44–47; 4:32–5:11; 6:1–6).

Continuity in Principle

Although Christians cannot practice tithing the exact same way Israel did in view of discontinuities noted previously, they can apply tithing based on the continuities of the biblical principles underlying the Israelite practice. “One must acknowledge that although the external details of the system may vary, there are some fundamental principles or guidelines that can be incorporated or expressed in a different configuration.”³⁰ As summarized in Table 1, elements of continuity between Israel and the church with regard to tithing appear in four of the seven characteristics of the tithe. Three of these are non-contextual and transferrable, and one is contextual but applicable.

First is the theological basis of the tithe. The foundational claims of Yahweh as Creator of humans and Lord of the covenant who redeems and sustains them are as true of the church as they were of Israel. If, as previously suggested, the covenantal claim of Yahweh upon Israel was the basis for requiring the tithe, the same will be the basis for applying the tithing principle within the church.

The second element of continuity is the giving of the tithe as an act of worship. This principle is present in the examples of the patriarchs and Israel and is the same for the church. In both testaments worshippers are encouraged to give towards God’s cause (Deut 16:16–17; 2 Cor 9:6–14), and it is the tithing principle that is particularly suitable for supporting the organized ministry of the tabernacle and of the gospel (Num 18; 1 Cor 9). Whether in Israel or the church, the tithe is given to Yahweh as King and Lord. Unlike in some ancient Near Eastern cultures where tithing was an extraction of resources by kings, in the Bible tithing is a worshipful response to God’s goodness and blessings (Gen 14, 28; Deut 14, 26; Mal 3).

The third element of continuity lies in the rationale for assigning the tithe to the Levites. As we noted in the previous section, Yahweh gave His tithes to the tribe of Levi for a specific reason: reward for the ministry of the sanctuary. If what qualified the Levites to receive the tithes was their full-time engagement in the work of the tabernacle for which they did not receive allotments of arable land to make a living, then in principle full-time gospel workers may receive the Lord’s tithe.

A final element of continuity is present also in the concept of the storehouse. The instruction in Numbers 18 required that the Levites collect the tithes at central

location(s) and then distribute them from there. Tithers did not decide where or to whom to give the tithe or how the tithe was to be used. They did not give the tithes directly to individual Levites or priests; they brought them to the central collection points (Deut 14:28–29) or storehouse (e.g., Mal 3:10) from where the Levites apportioned and distributed them (e.g., Num 18:26; 2 Chr 31:11–19; Neh 12:44; 13:9–13).

As we noted already, in Scripture the storehouse is consistently related to chambers in the temple where the tithes were gathered. The temple was the ministerial headquarters of the Levites and the priests and that made it the best place to gather the tithes and apportion them from there. Although there are contextual aspects to this practice (i.e., all Israel sending the tithe to one place), the idea is clearly that tithes were collected at the designated place(s) where the Levites gathered. In principle, therefore, whether in Israel or in the church the storehouse is the ministerial headquarters of the recipients of the tithe.

Additionally, as is clear from ancient Near Eastern practices, tithing did not originate with Israel to allow the view that the discontinuation of the Levitical priesthood also meant the discontinuation of tithing. Tithing did not arise out of the Levitical system; rather, tithing was adapted to that system. The tithe of income is Yahweh’s due from His worshippers and given to Him through His chosen servants *before* Israel (Abraham and Jacob), *in* Israel (Levitical system), and *beyond* Israel (the church).

Jesus and Paul: Continuity in the Tithing Principle

Although the New Testament contains no explicit command requiring first-century Christians to bring tithes to the church, Jesus and Paul affirm a foundational principle that undergirds tithing: full-time gospel workers are deserving of their food or wages through the ministry they fulfill. And Paul alludes to the receipt of tithes by the Levites as an application of this principle, thereby grounding Christian giving in a broader continuity of God’s provision for those called to full-time service in the ministry.

When Jesus sent the twelve and the seventy to preach and to heal the sick, He instructed that they take nothing with them (no money, bag, bread, or extra tunic) and that they should eat from the house or town that receives them (Matt 10:5–10; Luke 10:7–8). By stating that “the laborer deserves” his “food” (Matt 10:10) or “wages” (Luke 10:7), Jesus indicated that the believers ought to support the material needs of the gospel worker. In other words, the gospel ministry should sustain the gospel worker. Paul even quotes this principle of Jesus in 1 Timothy 5:18 in writing of support for elders “who labor in word and doctrine” (v. 17)—that is, in a ministry capacity.

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In 1 Corinthians 9, Paul makes several assertions to the effect that the gospel worker is worthy of sustenance from the ministry: (1) the apostle has the right to eat and drink (v. 4); (2) he and Barnabas had the right to refrain from working for a living (v. 6); (3) the soldier, the farmer, and the shepherd deserve to eat from their labors (v. 7); (4) the law states that one should not muzzle an ox when it treads out grain (vv. 8–9); (5) as those who plow or thresh do so in hope of partaking of the crop (v. 10), so Paul and his companions who sow spiritual things deserve to reap material things from those they serve (v. 11); and (6) if other gospel workers exercised this right among the Corinthians, Paul and his companions deserved to do so even more, though they would refrain (v. 12).

In verses 12–14, Paul buttresses his point by alluding to the example of the Levites and priests who received food and other donations from Israel as reward for their ministry: “Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel” (ESV). It has been suggested that Paul is here making a general reference to temple service rather than specifically to the service of the temple in Israel. While it is true that in both Jewish and pagan cult ministrants ate from their ministry,³¹ there is some internal evidence here to suggest that Paul has the Levitical service in mind.³² For example, he seems to distinguish between temple workers in general and priests who officiate the sacrifices.³³ In verse 13, “those who are employed in the temple service” and “those who serve at the altar” seem to describe the Levites and the priests respectively. This distinction fittingly describes the Levitical system. The Levites were employed in the service of the tabernacle/temple, but they did not offer sacrifices on the altar; the priests did. Similarly, Paul’s reference to “food from the temple” (lit. “eat from the temple”) and “sacrificial offerings” (lit. “share in the altar”) seems to preserve the distinctions in food outlined in Number 18: tithes shared by both Levites and priests (vv. 21–32) and priestly portions of sacrificial offerings (vv. 8–20).³⁴ Paul also uses the word *thusiastērion*, which is used exclusively for the biblical altar rather than a pagan one.³⁵ Further, that the Old Testament serves as backdrop for Paul’s analogy here is supported by the fact that, in the previous set of arguments, he appeals to the biblical law (esp. Deut 25:4). And, finally, Jesus’ command to which Paul appeals would have the biblical system rather than the pagan practice as its background.³⁶

So, Paul builds his argument not only on everyday life (1 Cor 9:7, 10) and biblical civil law (vv. 8–9) by which he could also claim the right to reward, but he also cites a key religious example (v. 13) and the Lord’s command (v. 14). Paul himself may not have exercised his right to eat from the ministry as he may have sustained himself through his own trade (Acts 18:3–4; 1 Thess 2:9–10; 2 Thess 3:8), but he must inform the Corinthian believers of the Lord’s command that gospel ministers be sustained from the ministry. Remarkably, though he and Barnabas did not exercise this right in their ministry to the Corinthians (1 Cor 9:12, 15),³⁷ Paul received gifts and support from the church at Philippi and likens these gifts to a sweet-smelling sacrifice acceptable and pleasing to God (Phil 4:15–18).³⁸

Paul implies in 1 Corinthians 9:13–14 that gospel workers deserve their wages from the ministry just as the tribe of Levi deserved their wages from the ministry of the tabernacle. It appears that, for Paul, full-time gospel ministry meets the criterion for which God assigned the tithes and offerings to the Levitical priests in Israel. By alluding to Numbers 18, he seems to consider the system of tithing and offerings in Israel as an authoritative example of the application of the principle that those who work in the ministry warrant material support from the ministry. But his ultimate authority is the word of Jesus, who “commanded” (*diastassō*) that gospel workers receive support from the church. One scholar suggests that “since Jesus considered the preaching mission to be a full-time task that prevented the missionary from earning income in a normal occupation, he established their right to be supported.”³⁹ If the Lord’s command is that gospel workers “live” (make their living) in the “same way” (*houtōs kai*, “thus also”) the Levites and priests did, then Paul is presenting the Levitical system as being applicable to the church in *principle* (1 Cor 9:14).

In verses 13–14, therefore, Paul grounds Christian giving in support of the gospel work on the tithing principle and the command of Jesus to that effect, thus preparing the way for the configuration of a system of giving in line with that principle. For him, the theology that underpins Old Testament tithing and non-sacrificial freewill donations is the same that should underpin Christian giving. And as the Old Testament makes a distinction between required contributions to the Lord (i.e., tithes, temple tax) and voluntary offerings (votive offerings, project offerings), so Paul speaks not only about the tithing principle (“those who proclaim the gospel should get their living by the gospel”) but also freewill offerings in support of those in need (e.g., contribution for the saints in Jerusalem).⁴⁰

Conclusion

After a study of tithing in Scripture, Rodríguez has concluded “the biblical evidence indicates that the practice of tithing was not limited to a particular historical period or to a specific ethnic group. The theology it embodies and its impact on the life of believers and their relationship and dependence on God transcends time and culture.”⁴¹ The present study has suggested that although objections to tithing may appear legitimate at first glance, they are largely mistaken exegetically and theologically. There are discontinuities between Israel and the church with regards to tithing that disallow transferring the Israelite practice to the church *in toto*. Yet a closer look at the characteristics of the tithe reveals that there are more elements of continuity than there are of discontinuity. The theological and devotional underpinnings of the tithe as well as the rationale for assigning it to the Levites transcend every culture and ecclesiastical system. Tithing cannot be restricted to Israel any more than can the recognition of Yahweh as Creator, Redeemer, and Sustainer, which is the foundation of the practice.

The absence of a Levitical priesthood in the church is probably the strongest argument against tithing, but the Levitical structure itself was an adaptation, not the origination, of the tithing principle. The fact that tithing had been practiced before Israel as a nation should inform us that Israel’s Levitical priesthood is not intrinsic or indispensable to tithing. The New Testament not only reiterates that gospel workers deserve their food and/or wages from the ministry, but it also suggests that full-time, organized gospel ministry meets the criterion for which God assigned His tithe to the Levites. By grounding Christian giving in support of gospel workers on the tithing principle, the New Testament allows a configuration of tithing for the church stripped of the Levitical structure.

Yet the Bible calls believers to a stewardship relationship with God that cannot be reduced to mere percentages of income. Stewardship begins with the recognition and appreciation of what God has done for us and then committing ourselves to walking with Him faithfully. This includes giving to God ourselves and our resources sacrificially in service to Him and others (2 Cor 8:1–6). Thus, the sacrificial giving to which the Bible invites us goes beyond the minimum 10 percent of income we give as tithe. Early Christian believers gave more than a tithe of their means, thus exemplifying what it means to give generously and sacrificially.



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Endnotes

- 1 Ángel M. Rodríguez, *Stewardship Roots: Toward a Theology of Stewardship, Tithe, and Offerings* (Silver Spring, MD: Stewardship Ministries Department, 1994), 42–68; Rodríguez, *Tithing in the New Testament and the Christian Church* (Silver Spring, MD: Stewardship Ministries Department, 2010); and Rodríguez, *Tithing in the Writings of Ellen G. White* (Silver Spring, MD: Stewardship Ministries Department, 2010).
- 2 Daniel K. Bediako, “Tithe,” in *Seventh-day Adventist International Biblical-Theological Dictionary*, ed. Daniel K. Bediako and Keldie Paroschi (Silver Spring, MD: Biblical Research Institute, 2025–).
- 3 What the Israelite worshipper could eat at the sanctuary included the sacrifices (esp. peace offerings), tithes, and the firstborn of livestock (Deut 12:6–28).
- 4 The biblical text does not use the terms “first tithe” and “second tithe.” In this article, I keep the designations “year by year” tithe and the “third year” tithe. The third year is mostly likely years three and six of the seven-year cycle. See also n. 17.
- 5 A unique case is presented in Deuteronomy 14:22–27. The tither who could not carry the year-by-year tithe of grain, wine, and oil as well as firstborns of animals to the sanctuary due to distance would exchange the tithes for money, go to the sanctuary, and there buy whatever they desired to eat before the Lord. Interestingly, the examples of what they could buy are old instead of new/young stuff (e.g., ox instead of calf, sheep instead of lamb, *yayin* instead of *tirosh*, or *shekar* instead of grain).
- 6 Some scholars think that Jesus’ statements negate or downplay the practice of tithing (R. T. France, *The Gospel of Matthew* [Grand Rapids: Eerdmans, 2007], 872–873) or that Jesus upholds tithing for Jewish Christians only (I. Howard Marshall, *The Gospel of Luke: A Commentary on the Greek Text* [Grand Rapids: Eerdmans, 1978], 498). On the contrary, others suggest that Jesus affirms the practice: see W. D. Davies and Dale C. Allison, Jr., *The Gospel According to Matthew* (Edinburgh: T&T Clark, 1997), 3:294–295; Donald A. Hagner, *Matthew 14–28*, Word Biblical Commentary (Dallas, TX: Word, 1995), 670; Darrell L. Bock, *Luke 9:51–24:53*, Baker Exegetical Commentary on the New Testament (Grand Rapids: Baker Books, 1996), 1116; and Barclay M. Newman and Philip C. Stine, *A Translator’s Handbook on the Gospel of Matthew* (New York: United Bible Societies, 1988), 738. “The fundamental charge laid against them [Pharisees and scribes] is hypocrisy—a gap between appearance and reality, between saying and doing, caused by a misplaced hierarchy of values and excessive emphasis on external matters to neglect of the interior.” Daniel J. Harrington, *The Gospel of Matthew* (Collegeville, MN: Liturgical Press, 1991), 326. For Davies and Allison, Matthew, 294, “it is only Christian prejudice which finds in Mt 23.23 a necessary break with Judaism.”
- 7 See also Walter Brueggemann, *Money and Possession, Interpretation: Resources for the Use of Scripture in the Church* (Louisville, KY: Westminster John Knox, 2016), 42–43.
- 8 On the theology of the tithe, see also Rodríguez, *Stewardship Roots*, 64–68; and Rodríguez, *Tithing in the Writings of Ellen G. White*, 7–18.
- 9 On tithing in the ancient Near East, see, e.g., Richard E. Averbeck, “רָשָׁע,” in *New International Dictionary of Old Testament Theology & Exegesis*, ed. Willem VanGemeren (Grand Rapids: Zondervan, 1997), 1035–1036; Ronald B. Allen, “רָשָׁע,” in *Theological Wordbook of the Old Testament*, ed. R. Laird Harris, Gleason L. Archer Jr., and Bruce K. Waltke (Chicago: Moody Press, 1999), 702; and A. Leo Oppenheim, ed., *The Assyrian Dictionary of*

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the *Oriental Institute of the University of Chicago* (Chicago: Oriental Institute, 1958), 4E:369–370.

10 The use of *akrothinion* in Hebrews 7:4 instead of *skylon* (cf. Luke 11:22) for Abraham's spoil describes the tithe here as being given to God. *Akrothinion* was the best part of a heap or spoil given to the gods among the Greeks. See *Brill Dictionary of Ancient Greek* (Leiden: Brill, 2015), “ἀκροθίνιον -ου, τό,” 77. On the theology of the tithe, see also Rodríguez, *Stewardship Roots*, 64–68; and Rodríguez, *Tithing in the Writings of Ellen G. White*, 7–18.

11 Although the blessings promised for the giving of tithes may apply to individual believers, Israel as a community of God's people is in view in both Deuteronomy 26 and Malachi 3.

12 By “form,” I mean the substance of the tithe (i.e., foodstuff, animals).

13 See, e.g., Fabian E. Udoh, *Tribute, Taxes, and Imperial Administration in Early Roman Palestine* (Providence, RI: Brown Judaic Studies, 2020), 244–278; Richard D. Nelson, *Deuteronomy: A Commentary*, Old Testament Library (Louisville, KY: Westminster John Knox, 2002), 310; A. D. H. Mayes, *Deuteronomy*, New Century Bible (repr. Grand Rapids: Eerdmans, 1991), 244–246, 335–336; and Jeffrey H. Tigay, *Deuteronomy*, JPS Torah Commentary (Philadelphia: Jewish Publication Society of America, 1996), 141–142.

14 First, the call to tithing in Leviticus 27 appears in the context of vows and things consecrated to Yahweh (vv. 1–15). Firstborns and tithes were also holy to the Lord; hence they needed to be mentioned in this chapter (vv. 25–33). Subsequently, Leviticus 27:30–32 serves as a foundational passage and anchors subsequent references to the tithe. Second, the tithe is mentioned in Numbers 18 because it is here that Yahweh officially assigns the administration of the holy things to the tribe of Levi, and it is necessary that the tithe is more exhaustively discussed here because that is Levi's inheritance. Third, the view that it is a Deuteronomic editor who revolutionizes the tithe and makes it accessible to the lay persons is unfounded. Deuteronomy 12 and 14 deal with food and celebration at the sanctuary, and the tithe is mentioned because it was part of the food eaten at the festal celebrations, except that it distinguishes the tithe eaten by the Israelites from the one given out to the Levites. And the third-year tithe is mentioned in Deuteronomy 26 because this chapter deals with solemn proclamations, one of which concerned the tithe of the third year.

15 See, e.g., Mayes, *Deuteronomy*, 244–246, 335–336; and Duane L. Christensen, *Deuteronomy 1:1–21:9*, Word Biblical Commentary (Nashville: Thomas Nelson, 2001), 6A:305.

16 See, e.g., Francis D. Nichol, ed., *The Seventh-Day Adventist Bible Commentary* (Washington, DC: Review and Herald, 1978), 1:1044–1045.

17 The Septuagint mentions “second tithe” in Deuteronomy 26:12. The apocryphal book *Tobit* 1:6–9 speaks of tithe of livestock and grain, second tithe in money, and the third-year tithe eaten with the poor. And Josephus refers to three tithes (*Ant.* 4.8.22). The Mishnah also mentions three tithes (see, e.g., *Abot* 5:9; *Ma'aser Sheni* 1:7; 2:1; 4:9): the first tithe given to the Levites, the second tithe for festal meals, and the poor man's tithe. In years one, two, four, and five of the seven-year cycle, one would give the first and the second tithes, but in years three and six, the tither would give the first tithe and the poor man's tithe. See, e.g., *Abot* 5:9; *Ma'aser Sheni* 1:7; 2:1; 4:9. *Targum Pseudo-Jonathan* on Deuteronomy 26:12–13 refers to the third year as the year of “release” and mentions “first tenth to the Levites,” “second tenth, that is the tithe of the poor,” and “third tenth” which the offerer may eat before the Lord.

18 See, e.g., Mathilde Frey, “Deuteronomy,” in *Andrews Bible Commentary*, ed. Ángel M. Rodríguez (Berrien Springs, MI: Andrews University Press, 2020), 336, 342–343; and Nelson, *Deuteronomy*, 310. The third year's tithe was to be stored “within your gates” (Deut 14:28), which most commentators understand to mean “within your cities/towns” (e.g., Peter C. Craigie, *The Book of Deuteronomy*, The New International Commentary on the Old Testament [Grand Rapids: Eerdmans, 1976], 233–234, 322; and Christensen, *Deuteronomy 1:1–21:9*, 303, 305, 641). The phrase “within your gates” (*bishāreka*) almost always means “in your cities” or “among you.” Out of the twenty-four times it occurs in the Old Testament, nineteen are found in Deuteronomy, and sixteen of the nineteen clearly have this meaning (Deut 12:12, 17, 21; 14:21, 27, 28; 15:22; 16:11, 14; 17:8; 24:14; 26:12; 28:57; 31:12; cf. 5:14; 6:9; 11:20). In Deuteronomy 14:27–29, the Levite “within your gates” or the stranger, fatherless, and widow “within your gates” is not to be understood to mean the Levite etc. “in your house.” In 16:11, “within your gates” parallels “among you.”

19 This phrase is considered “not entirely clear” (Eugene H. Merrill, *Deuteronomy: An Exegetical and Theological Exposition of Holy Scripture*, New American Commentary [Broadman, 1994], 335) and “puzzling” (Tigay, *Deuteronomy*, 242). For some guesses, see Tigay, *Deuteronomy*, 242–243; and Christensen, *Deuteronomy 21:10–34:12*, 641.

20 See n. 18 on the use of “within your gates” regarding the collection of the tithe.

21 Apart from the passages in 2 Chronicles, Nehemiah, and Malachi noted here, there are allusions to the practice of bringing the tithes or contributions to the storerooms of the sanctuary in Amos 4:4 and Ezekiel 20:40.

22 On biblical hermeneutics, see the contributions in Frank M. Hasel, ed., *Biblical Hermeneutics: An Adventist Approach*, Biblical Research Institute Studies 3 (Silver Spring, MD: Biblical Research Institute, 2021).

23 See discussion in the section “Laypersons and the Eating of the Tithe.”

24 See n. 5.

25 In 1 Peter 2:9, Peter cites expressions from Exodus 19:6. Interestingly, however, despite Israel's status as a kingdom of priests, they still gave tithes to God (Lev 27:30–32) through the Levites and priests whom God selected to serve full-time at the sanctuary (Num 18:21–32).

26 See previous section.

27 The fourth commandment (Exod 20:8–11), in fact, is an example of this.

28 See the section on “Jesus and Paul: Continuity in the Tithing Principle.”

29 See Rodríguez, *Tithing in the New Testament*, 24–27. See also Eric Shuler, “Caesarius of Arles and the Development of the Ecclesiastical Tithe: From a Theology of Almsgiving to Practical Obligations,” *Traditio* 67 (2012): 43–69.

30 Rodríguez, *Tithing in the New Testament*, 13.

31 See Gordon D. Fee, *The First Epistle to the Corinthians*, rev. ed. (Grand Rapids: Eerdmans, 2014), 455.

32 *Contra* Anthony C. Thiselton, *The First Epistle to the Corinthians: A Commentary on the Greek Text*, New International Greek Testament Commentary (Grand Rapids: Eerdmans, 2000), 692, who objects to the suggestion that the Levites are in view here.

33 See also David E. Garland, *1 Corinthians*, Baker Exegetical Commentary on the New Testament (Grand Rapids: Baker Academic, 2003), 414.

34 Numbers 18 contains everything Paul mentions in 1 Corinthians 9:13, either explicitly (tabernacle, service, food, offerings, altar, portion) or by way of allusion (Levites, priests, tithes, wages).

35 Garland, *1 Corinthians*, 414n17. In Acts 17:23, Paul uses *bōmos* in reference to a pagan altar.

36 Note Paul's familiarity with Jesus' ethics in 1 Corinthians 7 and, as previously cited, 1 Timothy 5:18.

37 As to why Paul accepted support from other churches but refused to do so from the Corinthians, Ben Witherington has pointed to the prevailing culture of patron-client relationships in Corinth and its obligations of reciprocity that did not align with the gospel: “An itinerant teacher or preacher like Paul could beg, like the Cynics, or accept personal patronage and become the in-house philosopher or rhetor of a wealthy person, or support himself by working at a trade. Paul sought to avoid accepting patronage in Corinth because it would commit him to the wrong sort of reciprocity, bind him to a particular location, and place him in a socially inferior position that would make it very difficult for him to ‘be all things’ to people of varying social status.” Ben Witherington III, *Conflict and Community in Corinth: A Socio-Rhetorical Commentary on 1 and 2 Corinthians* (Grand Rapids: Eerdmans, 1995), 417; see also 414–418.

38 See also his statement that brothers from the Macedonians supplied his need even while he was among the Corinthians (2 Cor 11:9).

39 Garland, *1 Corinthians*, 415.

40 See, e.g., Acts 20:33–35; 24:17; Romans 15:25–27; 1 Corinthians 16:1–3; and 2 Corinthians 8:1–5.

41 Rodríguez, *Tithing in the New Testament*, 28.

The Character of God through the Lens of Creation

Elias Brasil de Souza

The Genesis creation account not only explains the origins of the world and humanity; it also offers profound insight into the character of the Creator. At the outset, we should note that the placement of Genesis 1 at the opening of Scripture is profoundly significant. As J. Richard Middleton observes, its position as the “preface or overture”¹ to the entire Bible is not only foundational to all biblical doctrine and theology, as we all know, but also has profound implications for our understanding of the person, character, and work of the creator. This essay covers, among other things, four aspects relevant to the present reflections: order, relationship, service, and generosity.

Order

The first point that emerges from our reflections on the creation account concerns the beauty and orderliness of creation. The creation narrative portrays God bringing order from unformed, unorganized matter. As the narrative unfolds, it becomes clear that God’s work of bringing order out of disorder does not occur at random. Actually, the work of creation proceeds according to a deliberate and purposeful design, which reaches its climax on the seventh day.

Significantly, as we look into the structure of Genesis 1, we can see the beauty of this divine order. During the first three days, God establishes and organizes the realms or domains of creation through acts of separation and distinction. Then, during the following three days, He fills those domains with their corresponding created things. This literary and theological symmetry reveals intentionality, harmony, and coherence within the created order as noted in the following observations.

On the first day, God creates light and separates it from darkness. Correspondingly, on the fourth day, God places the luminaries—the sun, moon, and stars—in the heavens to rule over these realms of light and darkness. On the second day, God creates the firmament by separating the waters above from the waters below, forming the sky and the seas. Then, on the fifth day, God fills these domains with birds to fly beneath the heavens

and fish to inhabit the waters below. Likewise, on the third day, God separates the dry land from the waters, creating a habitable earth and causing vegetation to spring forth. Correspondingly, on the sixth day, He populates the land with animals and human beings.

The seventh day, however, stands apart from the six-day pattern and functions as the climax of creation. Unlike the previous six days, the Sabbath has no counterpart and was sanctified as a day of rest, communion, and worship. By placing the Sabbath at the climax of the creation narrative, God reveals that the goal of creation is not endless activity or productivity, but rest and fellowship with God.

The orderliness of creation shows that God leads creation with wisdom, intentionality, and purpose, as illustrated in the following diagram:

Days 1-3: Forming	Days 4-6: Filling
Day 1 Light/Darkness	Day 4 Luminaries
Day 2 Sky/Seas	Day 5 Birds/Fish
Day 3 Land/Vegetation	Day 6 Animals/Humans
Day 7: Sabbath	

Relationship

The second aspect of God’s character and activity that emerges from the creation account is divine relationality. This means that the biblical picture of the Creator is not that of a detached deity, but of a God who reveals Himself as relational and enjoys engaging

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in relationships with His creatures.² It is important to remember that God is perfect, complete, and self-sufficient as a triunity of Persons. Therefore, God needs nothing and no one outside Himself. However, out of sheer grace and love, God brought into existence beings who could be in relationship with Him and over whom God could pour out His overflowing love.

This relational dimension can be perceived in two modes of God's creative activity—namely, by speaking and by forming humanity with God's own hands. First, it bears noting that in Genesis 1 God brings creation into existence by speaking, an essential communicative and relational activity. By speaking creation into existence, God expresses an intentional engagement with and closeness to the created order. Second, it bears noting that the highest expression of God's relationality culminates in the creation of humanity in God's image (Gen 1:26–28). Further details are supplied in the special creation account (Gen 2). Therein, God's relationship with humans emerges even closer and more intimate. Unlike the other creatures, God fashioned Adam with His own hands out of the dust of the earth and then “breathed into his nostrils the breath of life” (Gen 2:7). In a similar manner, God took a rib of Adam and “built” the woman as the completion or masterpiece of creation.³ It is difficult to conceive of a closer relationship between God and His creatures than the one He established with humanity. These details underscore the closeness between Creator and creature. As Jacques Doukhan observes, “The divine creation of humans involved the physical touch of God; God formed humans with His own hands, as a potter forms the vase of clay.”⁴

Although the aforementioned considerations do not exhaust the matter of divine relationality, they should suffice to establish that the Creator—in the very act of creation, which by itself presupposes overwhelming power—emerges as a relational God who speaks and shapes clay into humans and imparts to them the life that comes with His very breath.

Service

A third dimension of God's character and activity worthy of consideration is service, which sounds counterintuitive at first glance. After all, service usually evokes what is done by an inferior to a superior; so, how can one speak of the omnipotent Creator in terms of service, which belongs to the domain of servitude? To better consider and reflect on this aspect, we need to keep in mind that in the ancient Near East's extrabiblical culture and religion, humanity was created to relieve the gods of menial labors.

Thus, from the very outset humans were understood as slaves of the gods and subject to their

caprices. In stark contrast to such understanding, the Genesis creation account reveals a God who creates out of love and generosity. God relates to creation by providing sustenance, care, and service. From the very beginning, God acts as benevolent Creator who seeks the well-being of His creatures by providing them with a fitting physical environment and food for their livelihood.

As the Genesis account unfolds, it depicts God preparing the world, providing light, vegetation, and water, thus making it possible for all living creatures to thrive in the divine-created ecosystem. Significantly, once humanity is created, God immediately provides food for both humans and animals alike (Gen 1:29–30). Likewise, when God places the first human pair in the garden, His first command is fundamentally a gift of abundance and provision: “Of every tree of the garden you may freely eat” (Gen 2:16). Divine authority is thus expressed through generosity rather than exploitation. As Jacques Doukhan observes, God “precedes humans not for His own benefit, to serve Himself first, as many corrupt leaders would have done, but, on the contrary, for the definite purpose to serve humankind. Creation thus is not an act of dominance but an act of service.”⁵

From this, one may infer that the creation narrative shows service as one of the foundational aspects of God's relationship with the created order. God's greatness comes through more clearly not through His overwhelming power, but in His disposition to provide, sustain, nurture, and bless. In the subsequent flow of the biblical grand metanarrative, God remains consistent with His character as revealed in creation. Throughout the Old Testament we see God coming down to save, admonish, judge, but above all, to provide, sustain, and protect His people. This servant dimension of God's character reaches a climactic expression in the Servant Songs of Isaiah, where the Servant of the Lord suffers for others and brings healing and restoration to the nations (Isa 42:6; 49:6; 52:13–53:12). But ultimately, God's character and actions adumbrated in creation find their fullest revelation in Jesus Christ. The One through whom all things were created entered human history not to be served, but to serve. As Paul so beautifully expresses, Jesus, “being in the form of God, did not consider it robbery to be equal with God, but made Himself of no reputation, taking the form of a bondservant, and coming in the likeness of men. And being found in appearance as a man, He humbled Himself and became obedient to the point of death, even the death of the cross” (Phil 2:6–8).

Generosity

One of the most impressive aspects of God portrayed in the creation account, and one often overlooked by commentators, is God's generosity in

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sharing some of His power and authority with His creatures while retaining ultimate sovereignty. It is interesting to note that as God creates, He also empowers the creatures to perform certain functions. Even the sun and moon are entrusted with a governing function over day and night (Gen 1:16, 18). Other entities are entrusted with created functions. Thus, God not only creates birds and fish, but blesses them and gives them the capacity to “be fruitful and multiply, and fill the waters in the seas, and let birds multiply on the earth” (Gen 1:22). Such blessing is implied in the creation of land creatures on the sixth day in that God created each one according to its own kind, so they could continue to bring other beings like them into existence.

However, the apex of God’s generosity appears in the creation of humanity, as God commissions humanity to “rule” and “subdue” the earth and its nonhuman living creatures (Gen 1:26, 28). As J. Richard Middleton notes, “Genesis 1 portrays God assigning spheres of authority or rule to creatures.”⁶ As recognized by several scholars, such generosity expressed in the delegation of authority reflects the royal dimension of the creation account: God is the supreme King who graciously shares aspects of His rule with His creatures.

Thus, God created human beings not merely to exist within creation, but to participate in God’s ongoing ordering and nurturing of the world. Middleton explains that humanity is invited to imitate God’s own creative activity by “populating and organizing” the earth.⁷ Human dominion is thus not exploitation of the created order, but a stewardship generously entrusted to them by the Creator. Humanity must exercise authority over the nonhuman always as representatives of the Creator, thus reflecting His generosity and loving care within the created order.

As John Macquarrie observes, creation is “not so much an exercise of power as rather an exercise of love and generosity, an act of self-limitation and even of self-humiliation on the part of God.”⁸ God commits Himself to creation, sustaining it and assuming responsibility for it. But at the same time God entrusts the creatures with genuine participation in His purposes. It bears noting that such generosity in sharing power and responsibility with creatures comes at a cost to God in that it involves divine vulnerability. After all, love, freedom, and shared responsibility may result in suffering and rejection. Thus, creation already reveals a God who does not cling to power in isolation, but who graciously shares authority with others.

Thus, from the very beginning, God’s exercise of authority is not marked by domination, but by relational generosity and sacrificial commitment. As Ellen G. White states, “Before the foundations of the earth were laid, the Father and the Son had united in a covenant to redeem

man if he should be overcome by Satan. They had clasped Their hands in a solemn pledge that Christ should become the surety for the human race. This pledge Christ has fulfilled.”⁹

Summary and Implications

The picture of God that emerges from the creation account shows a deity characterized by a commitment to order, relationship, service, and generosity towards the created entities. This picture of God has massive implications for our worship, service, and personal relationship with Him.

The portrait of God that emerges from the creation account is that of a God who graciously makes provision for His creatures and entrusts them with responsibility within the created order. As we approach God in worship, we should always remember that we worship Him in response to His unfathomable generosity, which provides for us and gives us everything good we have. Ultimately, however, the greatest act of divine generosity is that we have been created in God’s image. There is something in us that makes us distinct from all other nonhuman creatures and brings us closer to God. This is the greatest privilege and the ultimate expression of divine generosity, which should move us to respond to God in worship.

Another implication of the picture of God revealed in the creation account stems from its “theology of generosity.” This understanding of generosity in which God shares power with His creatures should have profound implications for our service to fellow human beings. Since all authority originates in God, any individual in a position of authority exercises something that ultimately derives from God and belongs solely to God. Therefore, no human authority is absolute. Every position of authority and leadership in whatever sphere of life or experience is always derivative, accountable, and relational. And because God shares authority and power with such love and generosity, human service must likewise reflect such love and generosity. The obvious implication is that we must exercise authority always with responsibility and care for others. Thus, every exercise of human authority must be grounded not in domination but in stewardship under God.

Finally, we should consider the implications of God’s portrait for our personal relationship with God. Both the overwhelming influence of secularism and humanism in some parts of the world and the pervasive influence of mysticism and paganism in other areas can inadvertently impact our understanding of the person and character of God. Therefore, we must remember that ultimately our understanding of God must be drawn from biblical revelation, not from culture or by analogy with human feelings or emotions. Thus, for example,

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the beautiful notion of God's love must be understood according to Scripture, not by analogy with human love, always imperfect and tainted by sin. In fact, popular and commonly accepted portraits of God are often distortions of the biblical picture and thus may prevent us from having an accurate picture of God and, as a result, prevent us from having an enjoyable relationship with God.

Hopefully, these reflections can motivate us to draw closer to God in prayer and worship. The biblical conviction that a generous and loving God created us to enjoy a relationship with Him can lift us from the depths of discouragement or despair into a life of faith and trust.

To conclude, it is not by coincidence that White began the *Conflict of the Ages* series with the phrase "God is love"¹⁰ and concluded the final volume with the same phrase.¹¹ In doing so, she mirrors the grand narrative arc of Scripture. The Bible begins with God's unfathomable generosity in creation and concludes with God's unfathomable generosity in the new creation. The word "love" does not appear in these chapters, but the concept is present. Indeed, no human words or phrases can encapsulate the infinite gift of God's love to us.

Endnotes

- 1 J. Richard Middleton, *The Liberating Image: The Imago Dei in Genesis 1* (Grand Rapids: Brazos, 2005), 60. Middleton cites the importance of Genesis 1 as the canonical introduction to Scripture, building on the work of Brian J. Walsh and himself in chapters 5–6 in *Truth Is Stranger Than It Used to Be: Biblical Faith in a Postmodern Age* (Downers Grove, IL: InterVarsity, 1995).
- 2 Terence E. Fretheim, *God and World in the Old Testament: A Relational Theology of Creation* (Nashville: Abingdon, 2005).
- 3 Richard M. Davidson, *Flame of Yahweh: Sexuality in the Old Testament* (Peabody, MA: Hendrickson, 2007), 27.
- 4 Jacques Doukhan, "The Creation Narrative," in *Servants and Friends: A Biblical Theology of Leadership*, ed. Skip Bell (Berrien Springs, MI: Andrews University Press, 2014), chap. 2, Kindle.
- 5 Doukhan, "The Creation Narrative," chap. 2.
- 6 Middleton, *The Liberating Image*, 72.
- 7 Middleton, *The Liberating Image*, 89.
- 8 John Macquarrie, *The Humility of God: Christian Meditations* (London: SCM Press, 1978), 4.
- 9 Ellen G. White, *The Desire of Ages* (Oakland, CA: Pacific Press, 1898), 834.
- 10 Ellen G. White, *Patriarchs and Prophets* (Oakland, CA: Pacific Press, 1890), 33.
- 11 Ellen G. White, *The Great Controversy* (Oakland, CA: Pacific Press, 1888), 678.

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Tithe

[Heb. *ma'aser*, *ma'aserah*, 'asar {v.}; Grk. *dekatos*, *apodekatoō* {v.}]. A tenth of something; a tenth of produce or livestock (i.e. income) presented to God.

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Why Didn't Adam and Eve Die Immediately?*

Tarsee Li

“And the LORD God commanded the man, saying, ‘From any tree of the garden you may eat freely; but from the tree of the knowledge of good and evil you shall not eat, for in the day that you eat from it you shall surely die.’”— Genesis 2:16–17 NASB1995



Because Adam and Eve did not die on the exact day that they ate of the forbidden fruit, it is sometimes claimed that since one day is with the Lord as a thousand years (2 Pet 3:8) and Adam lived less than a thousand years (Gen 5:5), Adam, therefore, did die within that one-thousand-year “day.” Another common explanation is that Adam and Eve *began* to die immediately. A third view is that the death penalty was commuted because God promised a Savior in Genesis 3:15. However, a correct understanding of the Hebrew expressions in the passage points to another possibility.

On day six of the creation week, God placed Adam in the garden of Eden and told him that he could freely eat of every tree in the garden except one—the tree of the knowledge of good and evil. Before Adam and Eve “could be rendered eternally secure,”¹ their loyalty had to be tested. The warning given was clear and straightforward: “in the day that you eat of it you shall surely die.”

The Meaning of “in the Day That”

In Hebrew, the expression “in the day that” occurs five other times in Genesis (2:4; 3:5; 5:1, 2; 21:8). A comparison of different translations of these verses reveals that it is variously translated as “in the day that,” “when,” “as soon as,” etc., depending on the context. One reason for the different translations is that the Hebrew for “in the day that” (*b’yom* + infinitive) is frequently imprecise as to the exact point or period of time referred to. It may be a moment, a day, or some other unspecified time. A similar use of *b’yom* occurs in Genesis 30:33, in

which the expression *b’yom machar* (literally, “in a day of tomorrow”) means “at a future time,” referring to an unspecified time in the future, not to a specific day. Therefore, unless the context indicates otherwise, the expression *b’yom* + infinitive simply means “when.”² Although the translation “in the day that” seems literal, it misleads the English reader into thinking that it refers to a specific “day.” Rather, a translation that does not use the word “day,” such as, “when,” “as soon as,” “whenever,” etc., captures better the intent of the Hebrew.

The Meaning of “You Shall Surely Die”

In Hebrew, “surely” is expressed by an infinitive absolute of “to die.” It reinforces the “notion of certainty.”³ In Genesis 2:17, its function is to highlight the certainty of death, not the time of death.

An interesting parallel to Genesis 2:17 in 1 Kings 2 may help to explain this. According to 1 Kings 2:36–46, Solomon placed Shimei under house arrest, with a stern warning that contains grammatical parallels to Genesis 2:17, “For it will happen on the day you go out [*b’yom* + infinitive] and cross over the brook Kidron, you will know for certain [infinitive + finite verb] that you shall surely die [infinitive + finite verb]; your blood shall be on your own head” (1 Kgs 2:37 author’s translation; cf. v. 42).

Three years later, two of Shimei’s servants ran away. Shimei went to Gath and brought them back home.

Sometime after Shimei's return, Solomon was told about the incident and had Shimei arrested and executed. Though it is not stated how long it took for all this to transpire, such a series of events would normally entail a number of days, which means that Shimei's execution did not occur on the day of his departure. Therefore, Solomon's words of warning in verse 37 ("On the day . . . you shall know for certain that you shall surely die") did not mean that Shimei would "surely die" on the day of his departure. Instead, Solomon's words emphasized the certainty of Shimei's death penalty rather than the time of its execution. That is, as soon as he violated his agreement, Shimei was destined to die, even if his execution did not take place on that very day.

God's Words Were True

God's words in Genesis 2:17 did not mean that Adam's death would occur on the day he ate the forbidden fruit, but rather that the moment he ate of it his death would be certain. The Hebrew may be appropriately rendered, "As soon as you eat of it, you are surely destined to die." That is why the serpent's counterclaim was not that Adam and Eve would *not* die "on that day," but that they would "surely not die" (Gen 3:4). As it turned out, Genesis 2:17 was, in fact, fulfilled. Adam and Eve were expelled from Eden and did die. Although the serpent's words were partially true (i.e., their eyes were opened, knowing both good and evil, Gen 3:5, 22), God's words were not partially, but completely, true.

The death of Adam and Eve testifies to the reality that "the wages of sin is death" (Rom 6:23). Nevertheless, "as in Adam all die, even so in Christ shall all be made alive" (1 Cor 15:22 KJV).

Endnotes

* This article was originally published as Tarsee Li, "Why Didn't Adam and Eve Die Immediately?," in *Interpreting Scripture: Bible Questions and Answers*, ed. Gerhard Pfandl, Biblical Research Institute Studies 2 (Silver Spring, MD: Biblical Research Institute, 2010), 126–128 and is reprinted with slight changes.

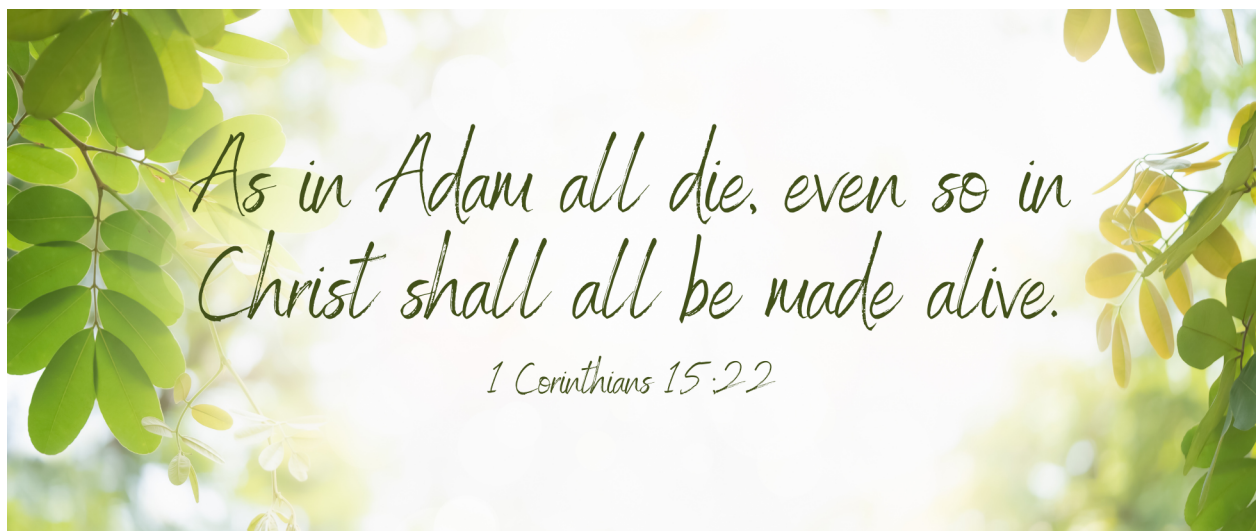
1 Ellen G. White, *Conflict and Courage* (Washington, DC: Review and Herald, 1970), 13.

2 See L. J. Coppes, "ywm," in *Theological Wordbook of the Old Testament*, ed. R. Laird Harris, Gleason L. Archer, and Bruce K. Waltke (Chicago, IL: Moody Press, 1980), 1:370–371.

3 Bruce K. Waltke and M. O'Connor, *An Introduction to Biblical Hebrew Syntax* (Winona Lake, IN: Eisenbrauns, 1990), 584; see also the full discussion in 584–588.

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George W. Reid Passes to His Rest

Gerhard Pfandl

George Wayne Reid, a Seventh-day Adventist scholar and theologian, passed to his rest on May 2, 2026, in Keene, Texas, United States. He was ninety-five. An experienced researcher and author on theological topics, Reid is best known within Adventist circles as a former associate editor of *Adventist Review* and director of the church's Biblical Research Institute (BRI) for seventeen years.



Growing up on a Farm

Reid was born in Oklahoma City, Oklahoma, on September 19, 1930. After his mother passed away when he was three years old, he was raised on his father's family farm with his younger brother Robert during the Great Depression. He often told his children that if he had not felt overwhelmingly called to the ministry, he would have loved to have a career in horticulture.

He attended a local high school in Seminole, Oklahoma, before enrolling at Union College in Nebraska, where he received a bachelor of arts in 1952. The Oklahoma Conference of the Seventh-day Adventist Church saw great promise in George and chose to sponsor him as the first ministerial candidate to study for a postgraduate degree in that conference. Thus in 1953 he completed a master of arts in religion at the Seventh-day Adventist Theological Seminary and a graduate school in Washington, DC, after which he attended Andrews University to receive his master of divinity in 1955.

During this time, he met and married a music major at Columbia Union College named Julia Cordwell.

From Church Pastor to the General Conference

In 1956 he answered a call to pastor several small churches in Oklahoma, and his family grew to include Deborah Nolene (1958) and George Wayne, Jr. (1960). From 1963 until 1967 he pastored the largest church in Oklahoma, and in 1967 he became the chair of the Religion Department at Southwestern Union College in Keene, Texas.

During this time Reid attended Southwestern Baptist Theological Seminary in Fort Worth, and in 1976 earned a PhD in theology. His edited doctoral dissertation, *A Sound of Trumpets*, was published in 1982. That same year he was called to the General Conference (GC) as associate editor of the *Adventist Review* magazine.

At the BRI

In 1984 he became director of the BRI. For almost two decades in this position, he worked and traveled the world, teaching graduate classes, meeting religious leaders, as well as researching and examining denominational beliefs to ensure faithfulness to biblical teaching. During this time, he edited the book *Understanding Scripture* (2006). He also helped to develop a study center in east Jerusalem that was utilized by students along with tour groups wanting to explore the biblical lands. Over the years he led many such tours.

Serving the World Church

During his time with the GC, he sat on more than sixty boards and chaired many of them. One of the positions he prized most was the Ellen G. White Estate Board, on which he sat for many years, and which offered him an honorary lifetime membership.

Julia, his beloved wife of sixty-eight years, preceded him in death in 2023, and after many years of being her caregiver he missed her terribly. He loved spending time

News

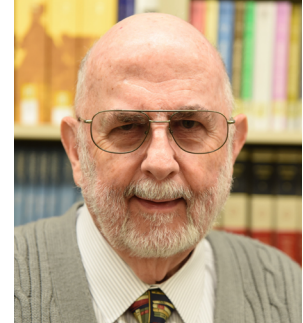
with friends, his children, grandchildren, and great-grandchildren. Gardening remained his favorite pastime. He is survived by his children, Deborah McLaughlin and George Reid, Jr., and wife Patricia; grandchildren, Donald (Ace) McLaughlin and wife Kalee, Alexander McLaughlin and wife Rochelle, Andrew Reid, James Goodner, Grant Goodner and wife Laura, and Cristal Goodner; and great-grandchildren Cora, Hayes, Sophie, Eva, and A. J. McLaughlin, and Makenzi, Hunter, Ciara, and Alexander Goodner.

A graveside service took place on May 8, 2026, at the Keene Memorial Park Cemetery Chapel.

Many of Reid's coworkers still remember him driving a pickup truck and wearing a cowboy hat and boots. With eternity in sight, he will never run out of time or opportunities to learn.

Gerhard Pfandl

Associate Director Emeritus
Biblical Research Institute



*Some day the silver cord will break, And I no more as now shall sing;
But oh, the joy when I shall wake
Within the palace of the King!*

Fanny Crosby, "Saved by Grace" (1894)

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