

Shalom! Welcome as we study the Bible, because the Word of God is the light of our path and a lamp guiding our steps.

Many believers often ask: “Where is the proper place to give my tithe? Should it go to the church, to orphans, or to widows?” Today, by the grace of the Lord, we will explore this question.

A well-known scripture that addresses this is:

Deuteronomy 26:12 (ESV)

*“When you have finished setting aside a tenth of all your produce in the third year—the year of tithing—give it to the Levite, the foreigner, the fatherless, and the widow, so that they may eat within your towns and be satisfied.”*

Before we unpack this verse, it’s important to understand a few foundational points:

### 1. Tithing is a Requirement for the Believer

For a person who is truly saved and recognizes the grace of Jesus,

tithing is mandatory, though it is not a matter of the law anymore:

Matthew 23:23 – Jesus rebuked the Pharisees for neglecting justice, mercy, and faithfulness, even while tithing meticulously.

Tithing is different from other offerings. While tithes are specifically one-tenth of income, believers are also encouraged to give freewill offerings and sacrificial offerings.

Freewill Offering (Changizō) – Any contribution given voluntarily to God, with no required amount or legal obligation.

Sacrificial Offering (Sadaka) – A specific offering to God, which can be a thanksgiving, firstfruits, or petitionary offering (Romans 15:26; 1 Corinthians 16:1).

Tithe should be seen as the minimum standard, not as a punishment or greater burden than other offerings, because freewill offerings and sacrificial offerings can exceed tithes many times over.

## 2. Where Should Tithes Be Given?

The answer is simple: tithes should be given to the church—and nowhere else.

Other offerings can go directly to the poor, needy, or anyone outside the church. For example, if someone earns 100,000 shillings, their tithe is 10,000. The remaining 90,000 is free to use for supporting the needy, widows, or orphans according to the believer's discretion.

Giving outside the church is not tithe, but a voluntary offering. Tithing itself belongs exclusively to the church.

## 3. Why Were Tithes Directed to the Poor, Widows, Orphans, and Levites in the Old Testament?

In the Old Covenant, the “church” was the entire community of Israel. Tithes were distributed according to God's prescribed order:

Widows – truly destitute women with no family support

Levites – the priestly tribe, who had no inheritance outside their service to God

Orphans – children without parents

Foreigners (strangers) – Gentiles living among Israel

*Acts 7:37-38 reminds us that the Israelites constituted God's first "church" after crossing the Red Sea; the tithe was intended for this community.*

In the New Covenant, tithes pertain solely to the Church of Christ, not to random poor people outside the church. Now, widows, orphans, and ministers (who represent Levites) within the church are the rightful recipients.

This aligns with 1 Timothy 5:9-16, where the church provides for widows who have lived a life of holiness and service, and for orphans whose parents were faithful believers.

#### 4. Proper Method of Giving Tithe

One should not give tithes directly to a pastor, prophet, or individual widow/orphan. If a believer wants to help someone personally, that is considered a voluntary offering, not tithe.

The Bible provides a structured method:

Acts 4:32-35 (ESV)

*“Now the full number of those who believed were of one heart and soul, and no one said that any of the things that belonged to him was his own, but they had everything in common. And with great power the apostles were giving their testimony to the resurrection of the Lord Jesus, and great grace was upon them all. There was not a needy person among them, for as many as were owners of lands or houses sold them and brought the proceeds of what was sold and laid it at the apostles’ feet, and it was distributed to each as any had need.”*

Here, the apostles received tithes and offerings and distributed them according to need within the church. This shows the biblical order and accountability for church finances, which later included the appointment of seven deacons, including Stephen, to manage distribution fairly.

Conclusion

Both in the Old and New Covenants, tithes are meant exclusively for the church. Contributions to the poor outside the church are voluntary and do not count as tithes. Following biblical principles ensures proper stewardship and blessing:

*Proverbs 11:25 - "Whoever brings blessing will be enriched, and one who waters will himself be watered."*

So, always give your tithe to your church and support the needy outside the church with freewill offerings.

May the Lord bless you abundantly.

Where Is the Right Place to Give Tithe?

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