

The Concept of Tithing in Uganda's Pentecostal Churches: A Case of Nakawa Division-Kampala District

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Registration Number:UKL1801019

A Research Report Submitted to the Faculty Of Theology in Partial Fulfillment of the Requirements for the award of a Master's Degree in Divinity of University of World Mission Frontier -Uganda

June, 2023

Abstract: *The Study examined the Concept of Tithing in Uganda's Pentecostal churches. The study employed both qualitative and quantitative approaches for data collection specifically, the study covered a total of 130 respondents who were selected from ten (10) churches by the purposive sampling method. These included twenty (20) leaders and one hundred ten (110) members of the flock. The study used a case study research design and data was collected using interview guides and questionnaires as the major tools. The Research was guided by Critical theory and Biblical Hermeneutics as theoretical frameworks. The study found out that there are three categories of tithes in the Old Testament: namely, the Levitical tithe (sacred tithe), Festive tithe, and the Poor tithe (welfare tithe). The study also revealed that tithing was not only for the Jews, but many ancient cultures practiced it even before biblical tithing was in place. The practice was evident in Mesopotamia, Syria, Palestine Phoenician and Egypt. Thus, tithing was not only an act of worship, but it was also a demonstration of political subservience (a primitive form of taxation). The study also found out that tithing in the Old Testament is in two dimensions, that is to say, the tithing before the Mosaic Law and during the Mosaic Law (Genesis 14:17-24; 28:18-28 and Leviticus 27:30-33; Numbers 18:21-28; Deuteronomy 14:22-29). The study reveals that both the Pentecostal Leaders and Believers today argue that tithing is part of the New Testament teaching and is a law and a command for born-again Christians. They argue that tithing is the only principle of God that brings success and prosperity. Based on the misinterpretation of Malachi 3:9, Pentecostal leaders and believers opine that failure to tithe brings a curse upon one's life. The study further reveals that the Pentecostal leaders and believers use Malachi 3 to justify their belief and teaching about tithing. This thesis argues that the contemporary notions on tithing is exploitative and based on misinterpretation of the scriptures, as tithing is not a command for Christians and was never emphasized by Jesus and his Apostles as an obligation for Christians (believers). It was a law given to the Israelites to support the Levites (Number 18:21-24) and the poor (Deuteronomy 14:27-29). New Testament Christians are encouraged to give generously and cheerfully (2 Corinthians 9:7). They should not give fearfully and legalistically. The study recommends that other Ugandan scholars should do research related to tithing in Anglican, Catholic and SDA (Seventh Day Adventists) churches among others. They should carry out critical contextual studies of Biblical and other religious texts on tithing in order to liberate Christians from extortion, fear and intimidation.*

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Declaration

I, **Arinaitwe Bwana Gilbert**, do here by declare that this Research Report entitled the Concept of Tithing in Uganda’s Pentecostal Churches: A Case of Nakawa Division-Kampala District is my own original work and no part of it has been presented to this University for the any award of a Master’s Degree, except for the sections for which references have been properly made.

Sign.....

Date...../.....2023

Arinaitwe Bwana Gilbert

Approval

This is to certify that this Research Report entitled, "The Concept of Tithing in Uganda's Pentecostal Churches: A Case Study of Nakawa Division-Kampala District" has been written under our supervision and is now ready for submission with our approval.

Sign.....

Date...../.....2023

Dr. Elizabeth Kuteesa Balirwa

University Supervisor

Sign.....

Date...../.....2023

Dr. Dckochen Sam

University Supervisor

Dedication

I dedicate this Research Report to my mother, my family and my friends for their tireless support towards my success. It means a whole lot to me, thank you.

Acknowledgement

I appreciate my Lord Jesus Christ for His innumerable and immeasurable goodness, love, and mercy offered to me. I thank him for giving me the knowledge and strength to come up with this piece of work. I would also like to thank my supervisor who gave time to my work and encouraged me to do the best in this study.

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LIST OF ABBREVIATIONS/ ACRONYMS

R.C.C.G	Redeemed Christian Church of God
M.C.C	Miracle Centre Cathedral
G.T .M.G	Glad Tidings Mission Group
F.G.M	Full Gospel Mission
VCC	Victory City Church
PHC	Passover Harvest Church
SDA	Seventh Day Adventists
FGCU	Full Gospel Churches of Uganda
MCF	Mutundwe Christian Fellowship

ABSTRACT

The Study examined the Concept of Tithing in Uganda's Pentecostal churches. The study employed both qualitative and quantitative approaches for data collection specifically, the study covered a total of 130 respondents who were selected from ten (10) churches by the purposive sampling method. These included twenty (20) leaders and one hundred ten (110) members of the flock. The study used a case study research design and data was collected using interview guides and questionnaires as the major tools. The Research was guided by Critical theory and Biblical Hermeneutics as theoretical frameworks. The study found out that there are three categories of tithes in the Old Testament: namely, the Levitical tithe (sacred tithe), Festive tithe, and the Poor tithe (welfare tithe). The study also revealed that tithing was not only for the Jews, but many ancient cultures practiced it even before biblical tithing was in place. The practice was evident in Mesopotamia, Syria, Palestine Phoenician and Egypt. Thus, tithing was not only an act of worship, but it was also a demonstration of political subservience (a primitive form of taxation). The study also found out that tithing in the Old Testament is in two dimensions, that is to say, the tithing before the Mosaic Law and during the Mosaic Law (Genesis 14:17-24; 28:18-28 and Leviticus 27:30-33; Numbers 18:21-28; Deuteronomy 14:22-29). The study reveals that both the Pentecostal Leaders and Believers today argue that tithing is part of the New Testament teaching and is a law and a command for born-again Christians. They argue that tithing is the only principle of God that brings success and prosperity. Based on the misinterpretation of Malachi 3 :9, Pentecostal leaders and believers opine that failure to tithe brings a curse upon one's life. The study further reveals that the Pentecostal leaders and believers use Malachi 3 to justify their belief and teaching about tithing. This thesis argues that the contemporary notions on tithing is exploitative and based on misinterpretation of the scriptures, as tithing is not a command for Christians and was never emphasized by Jesus and his Apostles as an obligation for Christians (believers). It was a law given to the Israelites to support the Levites (Number 18:21-24) and the poor (Deuteronomy 14:27-29). New Testament Christians are encouraged to give generously and cheerfully (2 Corinthians 9:7). They should not give fearfully and legalistically. The study recommends that other Ugandan scholars should do research related to tithing in Anglican, Catholic and SDA (Seventh Day Adventists) churches among others. They should carry out critical contextual studies of Biblical and other religious texts on tithing in order to liberate Christians from extortion, fear and intimidation.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

This chapter comprises: background to the study, problem statement, objectives, research questions, the scope of the study, the definition of key terms, the significance of the study, and the theoretical consideration.

1.1 Back Ground to the Study

History of the Pentecostal Movement

Tracing the history of Pentecostalism is not an easy task, however, Pentecostalism emerged in the United States of America, and it spread to the rest of the world (Isiko, 2019). It is considered to have been influenced by the Methodist Holiness Movement (Robbins, 2004). According to Robbins (2004), Pentecostalism can globally be defined as the form of Christianity in which believers receive the gifts of the Holy Spirit and have ecstatic experiences such as speaking in tongues, healing, and prophesying.

Pentecostalism was imported into Uganda in the 1960s, and the Full Gospel Church was the first church. Other Pentecostal churches included Deliverance church, Elim Church, Assemblies of God, and Redeemed church (Isiko, 2019). In the 1970s, the church in Uganda was persecuted by Idi Amin and Milton Obote, and it went undercover. Religious freedom was restored in 1986 when NRM came into power, and Pentecostal churches increased rapidly (Gusman, 2019). Today Pentecostalism is the fastest-growing religious Christian denomination in Uganda (Gusman, 2019).

Pentecostal churches preach the gospel of material prosperity (Garganta, 2020). Their major teachings are on tithing as a source of God's blessing. Pentecostal leaders urge their followers to tithe in order to experience material wealth. In the promotion of tithing, they build their theology on the Old Testament scriptures that they manipulate to suit their interests. Despite the emphasis on the prosperity gospel, the poverty level among the believers is still scandalous. Sadly, it is only the Pentecostal leaders who seem to benefit from tithing (Adeyemo, 2011).

The Biblical Background of Tithing

The origin of religious tithing can be traced to the ancient Near East (Snoeberger, 2000:71). It was not only for the Jews, but many ancient cultures practiced tithing even before biblical tithing was in place. According to Snoeberger, in the Ancient Near East, people paid a sacred tenth part of stated goods or property to the deity. It was often given to the King or the royal temple. Snoeberger notes that the 'tenth' was usually approximate, not exact. The practice was evident in Mesopotamia, Syria, Palestine Phoenician and Egypt. Thus tithing was not only an act of worship, but it was also a demonstration of political subservience (a primitive form of taxation).

Tithing in the Old Testament is in two dimensions; that is to say, the tithing before the Mosaic Law where Abraham gave a tenth of everything to Melchizedek priest of the Highest God. This incident precedes the Mosaic Law by over four centuries (Gen 14:17-24). Jacob also vowed to give God a tenth in Gen 28:18-28 (Moore, 2010:6). There are three kinds of tithes under the Mosaic Law. The first tithes is the sacred tithes (Leviticus 27:30-32). It was given annually for the support of the local priesthood (Kithcart, 2001:10-11). The second kind of tithes is in Deuteronomy 12:5-19 and 14:22-27.

This tithes (the second tithes) sponsored the expenses of the three major Jewish festivals of Passover, Feast of Tabernacles, and Feast of Weeks. The third tithes is in Deuteronomy 14:28-29 and 26:12-15 (Kithcart, 2001). It was taken every third year for local communities to help the needy. Each year the prescribed tithes amounted to 23 1/3% of income before any offerings.

In the New Testament, tithing is specifically mentioned four times. For instance, in Matthew 23:23, Luke 11:42, Luke 18:12, and Hebrews 7:4-9. However, the passages do not support Christian teaching on the same. Jesus does not teach Christians to tithes. Paul and John also do not provide specific Christian teaching about the tithes. They address the attitude and motives of giving. The New Testament teaches giving generously and cheerfully (2 Corinthians 9:6-7). Christians in the early church did not tithes but simply gave offerings, gifts and some were instructed by the Holy Spirit to pay 100%, not 10% (Acts 5:1-9). Thus, one can give more than 10%, but not a tithes.

1.2 Problem Statement

Tithing was part of the Ancient Near Eastern tradition before it become part of the Mosaic Law. The Old Testament shows how tithing was done because it was a command given to Israelites (Leviticus 27:30; Number 18:21-24; Deuteronomy 14:22-29). However, the New Testament does not command any believer to tithe. There is no scripture in the Bible where New Testament Christians are required to give tithes. Unfortunately, today Pentecostal leaders look at tithing as a source of blessing and a command from God. They teach their followers that failure to tithe leads to poverty, lack of prosperity, and deprives one of heaven. According to Pentecostal leaders, non-tithers do not go to heaven because they are robbers and thieves. Tithing is a vague doctrine, although it is believed to be sacrosanct and unquestionable. This research investigates the concept of tithing in Uganda's Pentecostal churches. It will evaluate the correspondences between Biblical teachings on tithing and the perspectives on the same in Pentecostal churches Nakawa division.

1.3 General Objective

To investigate the concept of tithing in Uganda's Pentecostal churches with specific reference to Nakawa Division.

1.3.1 Specific Objectives

1. To investigate the understanding of tithing among the Pentecostal leaders in Nakawa division.
2. To assess the tithing perspectives of the flocks in Pentecostal churches Nakawa division.
3. To analyze the New Testament teachings on tithing.
4. To examine the correspondences between the New Testament teachings on tithing and the perspectives on the same in Uganda's Pentecostal churches in Nakawa division

1.4 Research Questions

1. What is the understanding of tithing among the Pentecostal leaders in Nakawa division?
2. What are the perspectives of the flocks on tithing in Pentecostal churches in Nakawa division?
3. What are the New Testament teachings on tithing?

4. What are the correspondences between the New Testament teachings on tithing and the perspectives on the same in Uganda's Pentecostal churches in Nakawa division?

1.5 Scope of the Study

This study is limited to; geographical scope, content, and time scope.

1.5.1 Geographical Scope

This study was conducted in Nakawa Division, in the district of Kampala. The division is a subcounty in Uganda, it has 23 parishes (that is Banda, Bugolobi, Bukoto 1, Bukoto 2, Kyambogo to mention but a few) and 718 villages (Lcmt.org, February 19 2018). The division lies in the Eastern part of the city, bordering Kira Town to the East, Wakiso District to the North, Kawempe Division to the North-West, Kampala Central Division to the West, Makindye Division across Murchison Bay to the South-West and Lake Victoria to the South. The coordinates of the division are 0⁰2000.0" N, 32⁰3700.0" E (Latitude: 0.333333; Longitude: 32.616667) (Lcmt.org, February 19 2018). Some of the Parishes in Nakawa division include; Bukoto 1 and 2, Nakawa, Luzira, Ntinda, Naguru, Bugolobi, to mention but a few. Nakawa has several churches, and some of these churches include; Victory City Church Ntinda, Rural Evangelical church in Bukoto 1, Passover Harvest Church in Bukoto 2, C3 Church Bukoto Kisaasi Road, and Watoto North Church in Ntinda, Nakawa Pentecostal Church, and Mbuya Pentecostal church (Lcmt.org, February 19 2018).

1.5.2 Content Scope

The study focused on the understanding of tithing among the Pentecostal leaders, the perspectives of Pentecostal flocks on tithing, the New Testament teachings on tithing, and the correspondences between the New Testament teachings on tithing and the various perspectives exposed by the leaders and the flocks.

1.5.3 Time Scope

This study was limited to the time scope of 2000-2019. This is because during this period Pentecostal churches increased tremendously and the prosperity teaching became so prominent in these churches.

1.6 Definition of Key Terms

Title: The word tithe comes from the Hebrew word *maser*, and the Greek word *dekate*, meaning “a tenth part” or simply, “a tenth.”

Tithing: This is the giving of a tenth part of one’s income from the *gross income*.

Pentecostalism: This is a Christian movement that emphasizes direct personal experience of God through *baptism with the Holy Spirit*.

Pentecostal: This term is derived from *Pentecost*, an event that commemorates the descent of the *Holy Spirit* upon the followers of Jesus Christ, and the speaking in unlearned tongues as described in the second chapter of the Acts of the Apostles(Acts 2:1cf).

Biblical teachings: This is the Holy word of God taught to Christians according to the bible.

A flock (Flock): Is a group of followers (believers) of a religion or a religious leader. An example of a flock is the members of a specific church. To flock means to group together.

Pentecostal leaders: These are ministers who preach the Holy word of God. For example, pastors, teachers, evangelists, and Apostles (Clerics).

Prosperity gospel: This is the teaching which emphasizes that every Christian has the right to be prosperous in all areas of life-be in finances, health and it is God’s will for every believer.

Correspondence: This is a close similarity or connection to something.

Post-Calvary: This is the period after Jesus’ death and resurrection.

Gross income: This is the individual’s total pay from his employer before taxes or other deductions.

Pre-Mosaic: The period before the Mosaic Law.

Post-Mosaic: The period after the Mosaic Law.

Church: Today, the church is defined as a structure where people assemble to worship, praise, and listen to the word of God. However, according to the bible in 2 Corinthians 6:19, the church represents an individual (the body). We are the temple of the Holy Spirit.

Pentecostal church: This is a Christian church that emphasizes the work of the Holy Spirit and the exact truth of the Bible.

1.7 Significance of the Study

1. Practically, the findings of this study will help the believers to know that they are no longer under the Mosaic Law but under grace (Romans 6:14; Galatians 3:11-12).

If they are to tithe, they will do it as a voluntary giving (under the guidance of the Holy Spirit Galatians 5:18). Not as a command and a law.

2. It will help believers, pastors, and other Ugandan authors to carry out a critical contextual study of Biblical and other religious texts on tithing.

3. The findings will help believers know that tithing is not the source of blessing and prosperity as their leaders teach them, but practicing righteousness and faithfulness.

4. It will help them to know that the law of tithing is not a command for New Testament Christians. It was for the Israelites who were under the Old Testament Law. New Testament Christians are encouraged to give from the heart but not under pressure and fear (2 Corinthians 9:7).

5. The believers will know that they are not under the curse of the law for not tithing because Christ took it away when he died on the cross (Galatians 3:13).

1.8 Theoretical Considerations

For purposes of emphasis the study is anchored on the Biblical Hermeneutics as a way of biblical interpretation and Critical Theory.

1.8.1 Biblical Hermeneutics

This is a methodological tool that helps Christians understand the original intent of the scripture, and give them a proper interpretation in order to avoid the misapplying of scriptures. It allows them to understand the text more deeply thus, apply it to their everyday lives. Wendland (2017) defines Hermeneutics as the theory and methodology of interpretation, especially the interpretation of biblical texts, wisdom literature, and philosophical texts.

According to Adamo (2015), 'Hermeneutics' is derived from the Greek word, '*hermeneuo*' that means to "interpret." He defines it as the theory of interpretation of particular texts. Adamo further notes that the word Hermeneutics comes from '*Hermes*' in Greek methodology who is entrusted with the task of explaining the divine decision to humans a messenger of the gods. Furthermore, Adamo defines Biblical hermeneutics as the science of interpreting the Bible as intended by the original author.

Hallman (1976) defines Biblical hermeneutics as the science of interpreting the scriptures. He notes that Biblical hermeneutics seeks to establish the principles, methods, and rules which are needful to unfold the sense of what is written. Hallman further notes that all scriptures were written for our learning but were not written to us. In other words, not every scripture in the bible is written to New Testament Christians. For instance, we could look at the law of tithing (Leviticus 27: 30-33; Numbers 18:21-24; Deuteronomy 14:22-29) in the Old Testament and realize that this law was written for believers as an example but not written to them to follow strictly. It would be a little hard today for Christians to observe this law.

The second crucial law of biblical hermeneutics is that passages must be interpreted historically and contextually. Wendland notes that interpreting a passage historically means believers must seek to understand the culture, background, and situation that prompted the text. For example, in order to fully understand the law of tithing (Leviticus 27:30-33; Numbers 18:21-24), Christians should research the history of it as related to Israel. Furthermore, Wendland notes that interpreting a passage contextually involves considering the context of a verse or passage when trying to determine the meaning. The context includes the verses immediately preceding and following, the chapter, the book, and most broadly, the entire Bible.

Wendland observes that biblical hermeneutics is all about finding the correct interpretation of the inspired text. Its purpose is to protect Christians in Nakawa Pentecostal churches from misapplying scripture or allowing bias to color their understanding of truth, especially about tithing. Biblical Hermeneutics helps to see the truth, know the truth, and live the truth. Wendland

notes that it is important to study the Bible passages and stories within their context. Taking verses out of context leads to all kinds of error and misunderstanding.

1.8.2 Critical Theory

According to Bohman (2005), the critical theory was established as a school of thought primarily by five Frankfurt school theoreticians. These include, Herbert Marcuse, Theodor Adorno, Max Horkheimer, Walter Benjamin, and Jürgen Habermas. Bohman notes that the Frankfurt school was a school of thought associated with scholars at the institute for social research at the University of Frankfurt in Germany. It refers to the group of social researchers and philosophers who worked together from the beginning of the thirties under the directorship of Max Horkheimer at the institute of social research.

Furthermore, Bohman (2005) observed that the Critical theory (Frankfurt School) was first defined by Max Horkheimer of the Frankfurt school in his famous definition as a theory that seeks human emancipation from slavery. It acts as a liberating influence and works “to create a world which satisfies the needs and powers” of human beings. According to him critical theory wants to overcome the current state of society and help erect a more reasonable society without exploitation, alienation and unnecessary suffering. This theory, therefore, liberates believers from all kinds of human domination, exploitation, and slavery. Believers in Nakawa division Pentecostal churches need to be empowered to freely give without force and intimidation by the misquotation of some scriptures like Malachi 3.

Bohman (2005) admits that, such a theory aims to explain and transform all the circumstances that enslave humans, like tithing which makes people to walk in bondage in Pentecostal churches Nakawa division. This theory emerged in connection with the many social movements that identify varied dimensions of the domination of human beings in modern societies. It is aimed at decreasing domination and increasing freedom in all their forms.

Bohman (2005) asserts that critical theorists like Horkheimer do not seek to achieve some independent goal. They seek “human emancipation” in circumstances of domination and oppression.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

In this section, the researcher reviewed what various scholars have written about tithing. This chapter aims at establishing linkage between the understanding of tithing among Pentecostal leaders, the perspectives of the flocks on tithing, New Testament teachings on tithing, and the correspondences between the New Testament teachings on tithing and various perspectives exposed by the leaders and the flocks.

2.1 Types of Tithes in the Old Testament

Kithcart (2001:10) explains that there are three types of tithes in the Old Testament. He opines that the first tithe was the Levitical tithe. God himself commanded the children of Israel to take this entire tithe to the Levites, where they lived in their Levitical cities. It was not for the Priests (Num.18:21). Kithcart notes that the Levitical tithe was not brought to the temple storehouse but was taken into Levitical towns.

Additionally, the second tithe was the festival tithe. It was about food, and it was eaten by the tithers themselves in the streets as they celebrated during festive times of the year. This tithe was not brought into the storehouse (Deut. 12:6-7; 14:22-23). Furthermore, Kithcart (2001:11) notes that the third tithe was called the poor tithe (Deut. 14:28-29; 26:12-13). It was paid every third year and God specifically commanded that it should be kept “within the gates” of the tithe-payer for the use of the Levite because he had no portion or inheritance in Israel. It was also given to the stranger, the fatherless, the widow, and the poor.

McDonald (2014:7) also admits that there are three types of tithes in the Old Testament. He argues that the first tithe is the Levitical tithe as recorded in Leviticus 27:30-33 and Number 18:21-24. It was given to the tribe of Levi. God gave it to them as an inheritance in return for the work they performed at the tabernacle of meeting. The Levites had no land in Israel, so this is how the Lord took care of them.

Furthermore, McDonald (2014:8) notes that the second tithe (the festival tithe) is in Deuteronomy 14:22-27; 12:6-7. Here God himself commanded the Israelites to eat this tithe in

the place he chose for himself (Jerusalem). They were to eat it from the presence of God. According to McDonald (2014:10), there was also a third tithe (the poor tithe) in Deuteronomy 14:28-29. It was collected at the end of every third year, not every year. He notes that it was used by the Levite, widow, fatherless, stranger, and poor because they neither had portion nor inheritance in Israel.

According to Anderson (2010), there are three categories of tithes in the Old Testament. The first tithe is called the Levitical tithe (Leviticus 27:30-33; Number 18:21-24). It was to support the Levites who never had an inheritance in Canaan. Anderson further notes that this tithe came from the land produce, the seed of the land, and fruit of the tree, herd, or flock. It was not money-based as it is today. The Levitical tithe was given annually (Every year after the harvest). The second tithe is the festival tithe (Deuteronomy 14:22-27). It sponsored religious festivals. According to him, this tithe was eaten by the tithe payers in the presence of the Lord (the place where God chose to establish his name [Jerusalem]). Anderson opines that if the place was far for them to bring their tithe, God permitted them to exchange it for money and buy whatever they wanted for the festival. Like the first tithe, this tithe also came from herds and crops but not money.

Furthermore, Anderson (2010) stated that there was the third tithe. It is called the poor tithe (welfare tithe) (Deuteronomy 14:28-29). It was collected every third year and was not gathered in Jerusalem but their communities (towns). It was to take care of the needs of the Levites, orphan, widow, and stranger. Like the previous tithes, this tithe also came from the harvests, herds, and flocks.

Relatedly, Kostenberger and Croteau (2006:61-63) also opine that there are three types of tithes in the Old Testament. The first tithe is the Levitical or sacred tithe (Number 18:21 and Leviticus 27:30-33). God commanded the Israelites to give it to Levites. It was their inheritance in return for the work of the tabernacle which they performed. The second tithe is the festival tithe. It was about food, but it was only exchanged into money if the tithe payer came from far to a place of celebration. This tithe differs from the Levitical tithe because it was to be eaten by the tithe payers themselves (Deut. 14:22-25). Furthermore, the third tithe is called the poor tithe (Deut. 14:28-29). This tithe was offered every third year. It was for the Levite, stranger, orphan, and widow.

2.2 Understanding of Tithing among the Pentecostal Leaders

2.2.1 Flawed Perspectives of Pentecostal Leaders on Tithing

In his Sunday sermon which was broadcasted by Channel 44 TV on 15th/12/2019, Pastor Robert Kayanja of Rubaga Miracle Centre Cathedral (MCC) argued that tithing is a media and a weapon that Christians use to fight against poverty. It employs God to do things for believers (for example, he rebukes the devourer according to Malachi 3:10). Kayanja further opines that Jesus healed the ten lepers but only one brought back the tithe (Luke 17:12-15). However, according to this scripture the word tithing is not mentioned anywhere.¹

Furthermore, Kayanja went on to emphasize that tithing makes Christians powerful. According to him, God intends to make all Christians powerful in whatever they do once they give tithes. He notes that once you tithe, you come to have more than one source of income for instance more than one plot of land, more than one child, and you become wiser than Solomon. Kayanja opines that tithing makes you rich and a friend of God. According to him, Abraham was wealthy and a friend of God because he tithed (Genesis 14:20). Therefore, if Christians want to be rich and friends of God, they should tithe too. However, to say that Abraham became wealthy because of tithing is a weak argument. To begin with, Abraham was already wealthy before the incident in Genesis 14:20. This is the reason why he never retained anything from the spoils of war (Genesis 14:23).

Additionally, Kayanja argues that tithing opens heavenly doors and pours blessings for people. According to him, tithing brings God into your house, and he changes every situation. For example, God entered Abraham's house, and his wife Sarah became pregnant (Genesis 18:1-10). It must be emphasized that the word tithing is not mentioned anywhere in the above scripture. Therefore, the scripture itself does not even support tithing.

In her program called *Buzzaomusumbawo* that was aired on 98.7 Radio MCF on 7th/04/2021, Victoria Kintu, one of the Pastors of Mutundwe Christian Fellowship (MCF), argued that failure to tithe takes people to hell because they are thieves (Malachi 3:8-9). She opined that thieves cannot make it to heaven because they are sinners. Kintu noted that the curse of God is upon

¹ In Luke 17:15, the leper who returned just glorified God. In other words, he thanked God. This scripture does not indicate anywhere that this man gave Jesus a tithe (NKJ).

those who do not tithe. However, the scripture she quoted does not apply to New Testament Christians. Malachi 3 was addressing the nation of Israel. Besides, the tithes in Malachi 3:10 were based on farming and herding. They were not money-based as today.

According to Adeboye (2003), tithing is one of the key sources of income in Pentecostal churches in contemporary Nigeria. It is being upheld alongside other offertories in the Redeemed Christian Church of God (RCCG). Adeboye opines that tithing is among God's methods of prosperity for the people. He further notes that tithing is revealed as a passport to heaven. It is also seen as a source of earthly prosperity. He opines that without tithing, Christians will never make it to heaven, and they will never prosper in whatever they do (Adeboye, 2003). It must be noted that, there is no scriptural evidence to prove this.

Furthermore, Oyedepo (2019) opines that tithing is God's law. According to him, tithing links believers into realms of financial fortune. He notes that tithing is a way of acknowledging God's blessing (Malachi 3:8-11). Oyedepo claims that, failure to tithe stops the overflow of God's blessings. He further notes that God ordained tithing law to make Christians rich (Psalms 66:10-12; Proverbs 3:9-10). However, though Oyedepo took this direction, tithing is not part of the New Testament teaching. Sure, tithing was God's law for the Old Covenant, not the New Covenant. God gave this law to the Israelites to support the Levites who never possessed land in Israel as their inheritance and compensation for the work they performed (Numbers 18:21-24). Besides, it was land-based but not money-based. There is no scriptural evidence that tithing is God's law for the New Testament believers. New Testament Christians are no longer under the Old Testament law. They are set free from the Law (Galatians 3:10-11; Romans 7:6).

Additionally, Oyedepo (2008) viewed tithing as a command from God. According to him, God requires every believer to obey it. He opines that tithing is the master key to enjoying financial miracles. Oyedepo has put much emphasis on tithing in his church as one of the major tenets of Christianity. He notes that tithing belongs to God, not man (Oyedepo, 2008). It is true tithing is a command, but God gave this command to the Israelites who were under the Mosaic Law (Leviticus 27:30; Deuteronomy 14:22-29). No scripture in the Bible is commanding New Testament Christians to tithe. Christians are encouraged to give offerings as they purpose in their hearts (2 Cor. 9:7).

Tithing guarantees long life to tithers (Oyedepo, 2019). Oyedepo argues that God granted Abraham, Isaac, and Jacob long life because they were tithers (Genesis 25:7; 35:28; 47:28). Thus if born-again Christians want God to give them many years, they have to tithe. According to him, tithing entitles Christians to long life. Additionally, Oyedepo (2019) opines that the patriarchs (Isaac, Abraham, and Jacob) obtained much wealth because they were tithers (Genesis 14:19-20; 28:22). However, though Oyedepo looks at tithing in this direction, there is no scriptural evidence that Abraham, Isaac, and Jacob were granted long life because of tithing. Genesis 25:7; 35:28; 47:28 do not say that these men lived longer because of tithing. The above scriptures do not even mention the word tithing. They talk about the years the patriarchs lived on earth.

Furthermore, it is not written anywhere in the Bible that the patriarchs (Abraham, Isaac, and Jacob) became rich because of tithing. The incident in Genesis 14:18-23 clearly shows that Abraham did not take anything from the spoils of war. He returned everything to the owners (King of Sodom). Abraham was already wealthy before the incident. Genesis 13:2 shows that Abraham was very rich in livestock, silver, and gold. Thus it is wrong to teach Christians that he became rich after giving his tithe to Melchizedek.

Like Oyedepo, Osteen (2019) also argues that Abraham and Jacob were tithers. He opines that through the tithing of Jacob and Abraham, God blessed them with riches. Thus born-again Christians should trust God with their money. According to Osteen, Christians should let God be the master of their money. He notes that tithing belongs to the Lord and is holy to him. Osteen (2019) claims that Christians will never lack anything in life once they tithe. However, it is not written anywhere in the Bible that Abraham and Jacob became rich because of tithing. Their tithing was a one-time event. There is nowhere the bible says that they continued with this practice. Besides, Abraham was very rich in livestock, silver, and gold (Genesis 13:2) before the incident in Genesis 14:17-20

Tithing protects the remaining 90 percent of Christians (Robinson, 2019). God rebukes the devourer for their sake so that the enemy does not destroy the fruits of their ground (Malachi 3:11). It is through tithing that God protects the property and lives of believers (Robinson, 2019). Though Robinson looks at tithing in this form, the researcher took another direction. Malachi 3:11 was addressing the nation of Israel, not born-again Christians. It does not apply to Christians who are under the New Covenant.

Robinson (2019) further viewed tithing as a practice that connects Christians to God's Covenant (the covenant of blessing). According to him, Christians must obey and keep this covenant to receive God's blessing. He further opines that failure to tithe disconnects you from it, and it invites a curse into your life. Tithing connects the Christians to a covenant of blessing. God defends you and your property against the destruction of the enemy (Robinson, 2019). Robinson revealed tithing as the door which opens the blessing that God set forth for Christians. However, although Robinson looks at tithing in this way, the researcher took a different direction. His views are not bible-based. No New Testament scripture says that born-again Christians are cursed or blessed because of tithing. Christians under the New Covenant are redeemed from the curse of the law, including tithing law (Galatians 3:13).

Tithing is an act of faith (Robinson, 2019). According to Robinson, without faith, it is impossible to please God (Hebrews 11:6). Tithing should be given faithfully by Christians believing that God will bless them. It must come from the heart because this shows that God is a priority. It brings them out of trouble and causes them to be abundantly blessed (Robinson, 2019). Though Robinson looks at tithing, the scripture he gives as a reference to justify his teaching and belief about tithing says nothing about tithing. The scripture above encourages Christians to be with faith. It has nothing to do with tithing.

Ferrell (1998:6) has also written about tithing in his book titled "About Tithe- a Spirit of Prophecy Analysis where he opines that God claims tithing as his. It belongs to him. According to him, tithing is the only way of acknowledging God's ownership. It is the way of declaring God as the creator of everything (Ferrell 1998:6). Ferrell quote some scriptures like; Psalm 24:1; Haggai 2:8; Psalm 50:10-11 to justify his teaching and belief about tithing. However, the above scriptures do not mention anything about tithing. They have nothing to do with tithing.

Furthermore, Ferrell (1998:6) argues that God ordained the tithing Law but not man. He opines that tithing did not originate with the Hebrews. Even the earliest fathers observed it. For instance, the father of the faithful paid the tithe of all that he possessed. The Jewish rulers recognized the obligation of tithing. Therefore, all Christians have to imitate his (Abraham) way of tithing because they are his children (Romans 4:16) (Ferrell, 1998:6). Ferrell further argues that since the Levitical priesthood was supported through tithes, even the ministry under Christ's

priesthood must be sponsored by the same means. Tithes are paid indirectly to Christ through his ministers to support evangelism (Ferrell, 1998:7).

However, though Ferrell looks at tithing, his argument is not convincing. The law of tithing was an obligation given to the Israelites under the Mosaic Law (Leviticus 27:30; Deuteronomy 14:22-29). Secondly, to say that born-again Christians should imitate Abraham's way of tithing is a weak argument because one could as well argue that since Abraham practiced circumcision of the physical body (Genesis 17:10), born-again Christians should also circumcise their bodies. Besides, the Jewish rulers were also under the law. Thus they ought to have tithed.

Losey (2010) has looked at both tithes and offerings. He determines that tithes and offerings did not begin with the Mosaic Law (they began before the law). For example, Abraham and Jacob tithed before the Law. Hence tithes and offerings apply to all Christians. God needs them because they are holy to him. Losey (2010) further claims that failure to tithe is a sign of disobedience. This stops God's blessing, protection, and opens a person to the influence of the enemy (Malachi 3:8-10). Although Losey looked at both tithes and offerings, the study is interested in only tithes.

Prince (2019) in his Sunday sermon taught that tithes are to be used for the glory of God and to build the kingdom of God. In other words, tithes are for supporting those who work in full time ministry (especially preachers who labor in the gospel). He further noted that the first fruits are the same as tithes. According to him, Christians must tithe the first fruits to experience the plenty and the overflow in their lives (2019). Prince certainly confuses tithes with first fruits just like the Christian leaders and flock in Nakawa Pentecostal churches. According to Kithcart (2001:11), the "first fruits" are not the same as tithes. Kithcart argues that the "first fruits" were given to priests and they were taken in the house of the Lord yearly (Num. 18:12-13, Nehemiah 10:36). However, tithes were given to Levites. They were not taken in the house of the Lord or in the storehouses, but were taken to the Levitical cities by the farming communities where the Levites lived (Nehemiah 10:37b; Num. 18:21-24).

Tithing is an act of worship in which Christians show God respect and honor. Furthermore, they recognize God as the source of blessing and provider of everything (United Church of God, 2010). In Proverbs 3:9-10, the bible commands Christians to honor God with all their

possessions to receive God's abundant blessing. According to the United Church of God, God is the owner of everything on the earth. He is the possessor of heaven and earth (Psalm 24:1). Hence tithing belongs to him (United Church of God, 2010). Tithing shows obedience and humility towards God. It is a form of giving in which the gospel of Christ is supported. Although the United Church of God looks at tithing, the scriptures it quoted do not say anything about tithing.

The United Church of God (2010) further opines that tithing is a way that reflects the unselfish-giving nature of God. The Church claims that God loved the earth and gave his only begotten son to die for the sins of people (John 3:16). According to this church, God wants all Christians to share his same mind of willing and cheerful giving (2 Corinthians 9:6-8). It argues that tithing should be done willingly because the modern church is not under the Levitical administration of Israel (not under the Mosaic Law). It is under grace and faith (United Church of God, 2010).

The Church further notes that tithing is a universal principle not restricted to a particular covenant, and it applies to all Christians today. It is a personal matter between an individual and God. It deepens an individuals' relationship with God (United Church of God). Although the United Church of God looks at tithing, the Scripture it gives as a reference to justify its teaching and belief about tithing does not support tithing (it supports giving). Giving and tithing are two different concepts. Furthermore, tithing is not a universal principle. It was restricted to the Old Covenant (Lev. 27:30; Numbers. 18:24; Deut. 14:22-29). There is no scripture in the Bible telling Christians to tithe. In 2 Corinthians 9:6-8, Apostle Paul was talking about giving, not tithing.

2.2.2 Biblically Sound Perspectives of the Pentecostal leaders on Tithing

Anderson (2010) argues that the Mosaic tithe is not for New Testament Christians. According to him, God gave the Israelites a command to take care of the Levites who never inherited land in Israel. The tithe acted as compensation for the work they performed (Numbers 18:21-24). This command was never given to born-again Christians because they worship under a new code. They no longer serve God under the old law (Romans 6:7). Anderson notes that tithing under the Mosaic Law was not money-based as taught today. It was based on the produce from the land and herds (Leviticus 27:30-33). Thus this does not apply to Christians.

Furthermore, Anderson (2010) opines that Malachi 3:8-12 does not apply to born-again Christians. According to him, all the curses in verse 9 were for the Israelites who were still under the law. Malachi 3:8 was for the priests who were robbing God, not for the entire nation of Israel (Malachi 1:6-8). Additionally, Anderson argues that the tithe was not one (Malachi 3:10). It was plural, meaning that they were supposed to bring the Levite tithe, Festive, and poor tithe. Thus anyone claiming that tithing law is part of the New Testament teaching has to follow all these. He notes that the Bible says bring tithes and offerings. Why is it that they focus on tithes only? Moreover, on one tithe which they claim goes to Levites.

Ernest (1997) and Moore (2010:61) argue that Abraham's tithe to Melchizedek was a voluntary (free will) offering. It was a thanksgiving to God for the deliverance of his people from captivity. He was not following any law of tithing. This is why Abraham's tithe cannot be used as an example for Christians to follow. It is not a doctrine of the modern church. According to them, God never commanded Abraham to tithe. Moore (2010:64) further opines that there is no scriptural authority for the five-fold ministry (pastors, apostles, teachers, evangelists, and prophets) to put this burden on Christians. According to him, tithing is never mentioned as part of Christian obligation. Moore concludes that God does not bless Christians because of tithing (tithing is of the law, and Christ nullified it). They are free from the law (Romans 10:4). Ernest and Moore findings are in line with this study.

According to Ernest (1997) and Garganta (2020), Malachi 3:8-12 does not apply to modern Christians. It was for the nation of Israel under the law. They further opine that the tithes mentioned in Malachi 3:10 were about agriculture and animal. They were not income-based, and it was not practiced by all the people. Furthermore Ernest and Garganta argue that Malachi 3:8 was addressing the Priests who were corrupt and not doing the work of God well (Malachi 1:6-8). Their sacrifices were polluted and rejected by God. They conclude that those practicing and honoring the above scripture (Malachi 3:8) are the ones under a curse. Christ became a curse for Christians when he died on the cross (Galatian 3:13). Christians are not supposed to tithe money.

Renee (2014) also argues that none of the Mosaic Law such as tithing applies to Christians today. They are under the New Covenant (the covenant of grace, not the Law). According to her, tithing is not a command for the modern church. The Mosaic Law was an agreement made between God and the Israelites (Ancient Israel). They are the ones who were required to follow

the commandments of the law, but not Christians under a new and better covenant that does not require them to obey the Old Testament laws (Renee, 2014). Hence modern Christians are not required to tithe. The study agrees with Renee's finding. It is true tithing does not apply to born again Christians because there is a difference between Israel and the church.

Additionally, Renee (2014) opines that the biblical tithe was mandatory for ancient Israel only. God gave them instructions on what to tithe, who was to pay, who was to receive, and who was not to pay. God gave them a specific command to only tithe the produce from the land and livestock, but not to tithe on one's income, money, or wages as it is today (Leviticus 27:32; Deut.12:17; 14:22-23). Thus all these instructions and commands do not apply to Christians today because they are not under the law, and there is no scripture commanding them to tithe. According to her, tithes were for Levites from the tribe of Levi because they had no inheritance. They are the only ones who had permission to receive tithes as well as the poor, orphans, and widows (Renee, 2014). She further notes that it is wrong to teach Christians that they must tithe because all the Israelites tithed. It was the 11 tribes of Israel that paid the tithes to the tribe of Levi.

Anderson (2010) rejects the conception of the notion "storehouse" by Christian leaders today. According to him, in the Old Testament, the storehouse (Malachi 3:10) was not the church building. They were rooms in the temple set apart and sanctified to keep the tithes that supported the Priests (Nehemiah 10:38). He argues that there is no biblical evidence to show that the "storehouses" are the same as church buildings where believers under the New Covenant are to bring their money as taught today. Today Christians are Priests and the temple of God (1 Peter 2:9; 1 Corinthians 3:16). Thus they are not supposed to tithe.

Robey (2015) opines that pastors today have no biblical authority to take tithes from believers. They were for the Levites in the Old Testament. According to him, anyone receiving them is committing an act of robbery. They are taking what does not belong to them. He argues that whoever is taking tithes in form of money is fraudster and thief. In the Old Testament, God never commanded the Israelites to pay tithes based on money. God commanded them to tithe agricultural produce. The tithing law is not for the New Testament Church and there is no scriptural evidence to show that God commanded New Testament Christians to tithe.

Garganta (2020) and Thompson (2020) argue that the two pre-Mosaic laws of tithing in the book of Genesis were a one-time event, voluntary, and never involved money. Therefore this does not apply to Christians today. They point out that the tithing of Abraham and Jacob was unique and unrepeatable. The tithing of Abraham was a one-time tithe of the spoils of the war (Genesis 14:20). According to them, Abraham never tithed his possessions but the tithe came from spoils of war with unbelievers. Also, his tithe (Abraham) was not a God-given command. In addition, Jacob's single example of tithing was a vow Jacob made to God, but God never required it from him (Garganta, 2020, Thompson, 2020). Thompson further opines that neither was the Levitical tithe a doctrine to the early church nor a doctrine to the church today. Garganta and Thompson conclude that the pre-Mosaic giving of tithes was neither a command, an obligation, nor a routine event (it was a voluntary practice). Hence the pre-Mosaic tithing cannot be followed by Christians today.

Additionally, Garganta (2020) opines that the pre-Mosaic and the Mosaic law of tithing was not money-based (Deuteronomy 14:20-23; Leviticus 27:30). It was land-based (agrarian). It was based on produce from the land, plants, or livestock. He maintains that those teaching and enforcing the law of tithing on born-again Christians should follow all these if they think they are still under the Old Testament law. According to him, the agrarian tithing system had mandates regarding handling, using, and distribution. However, these mandates are no longer effective because Christians are not under the Old Testament law. The law about tithing was for ancient Israel, but not modern Christians (Garganta, 2020). Garganta notes that the law of tithing had specific social, communal responsibilities. The communal tithe was for the Levites, strangers, fatherless, and widows (Deut. 26:12 and Deut 14:27-29). Today there are no such mandates for communal tithe distribution in the church because the Levitical priesthood changed and Christians have no agrarian tithing law (Garganta, 2020).

Furthermore, Garganta (2020) argues that tithing taught today in churches is not the same as the biblical tithe. According to him, in the Old Testament, God gave tithes to the Levites as an inheritance in return for the services they performed (Numb. 18:21-22). However, the modern church has no agrarian system, no Levites, and every Christian is a priest, the temple, and co-workers with Christ (1 Peter 2:5 and 1 Peter 2:9, Revelation 1:6). Therefore, this is the reason why they are not supposed to tithe (Garganta, 2020).

Russell (2007:10) has written about tithing in his book entitled “Should Christians Teach Tithing”. He opines that tithing was not a minimum requirement from all Old Testament Israelites. It was a requirement from only those who carried out farming and herding inside Israel (their increase came from God’s hand). Russell further notes that tithing is not an eternal principle. It is very old, common, and very widespread. It was practiced in much pagan worship before the biblical tithe. Thus, it is for this reason that born-again Christians cannot practice such kind of a tithe (Russell).

Furthermore, Russell (2007:8) notes that the tithe was for the Levites and the poor who never possessed land in Israel. It was not for building houses of worship as it is today. Russell opines that the tithe never consisted of money. Though it was exchanged into money by those who came from afar to the temple to tithe, they never tithed money (Deuteronomy 14:24-26). According to him, the needy were exempted from tithing because they also never had land, but they received from tithes. Russell notes that the poor people in Israel gave free-will offerings to the best of their ability. He contends that those who were not agriculturalists and herdsman but had other jobs (like bakers, candle makers, carpenters, clothing makers, musicians, teachers, painters, and so many) were not allowed to tithe. They only gave head taxes, temple taxes, a tribute to foreign conquerors, and free-will offerings (Russell, 2007:8). Thus tithing is not for New Testament Christians.

Russell (2007:16, 17, 23) and Kitchart (2001:15, 34) argue that Abraham’s tithing in Genesis 14:20 is not a doctrine for the modern church. It cannot be used as an example for born-again Christians to follow because it was not for God. It was part of the pagan customs, and it was a one-time event. They further opine that Abraham never tithed his property. The tithe came from the spoils of war with unbelievers, and it was not a command from God. It was a free-will tithe to Melchizedek. Therefore, it cannot be enforced on born-again Christians. Besides, nowhere in the bible mentioned that Abraham continued with this act. Russell and Kitchart note that this tithe does not support tithing for Christians. It is not a condition for receiving God’s blessing promised through faith. Kitchart (2001:32) and Russell (2007:30-31) point out that Jacob’s tithing is not an example for Christians (God never required it from him). It was just a vow that he made. It was a conditional tithe because Jacob would only offer this tithe if God blessed him

first (God never required it from him). Russell concludes that “there is nowhere in the book of Genesis where it is mentioned that Jacob offered this tithe in his life to anybody.

Russell (2007:89) opines that Malachi 3 is not for the church today. According to him, this scripture (Malachi 3) has been misinterpreted and applied incorrectly by some preachers to justify their teaching and belief about tithing. Malachi 3:8-9 was addressing the Levitical Priesthood who were robbing God and breaking the Old Testament law (Malachi 1:6-8). It was not addressing the whole nation of Israel as taught today. Therefore, the above scriptures do not apply to born-again Christians who are under a new covenant. (Russell, 2007: 90-92, 101-103).

Russell (2007:109-110) and Kitchart (2001:11) reject the “storehouse” tithing. According to them, the church today is not a storehouse (Malachi 3:10). It is unscriptural for the preachers today to call the church a storehouse. The storehouse in Jerusalem was just a room for keeping goods (Nehemiah 10:38; 12:44; 13:4-5). It did not permanently contain the whole tithe since most of the Levites required it in the Levitical cities where they lived with their extended families. Therefore, it is for this reason that the church today cannot be called the storehouse. Kitchart (2001:17) further notes that the Bible does not command Christians to give tithes. They are not under the Mosaic Law but under the law of Christ which is the law of faith under grace. According to him, the local church can be supported by giving offerings towards the gospel (Kitchart, 2001:18, 35). Kitchart and Russell’s findings are in line with this study.

According to Thompson (2020), the Mosaic Law about tithing was strictly for the Ancient Israelites, not the New Testament church. He argues that tithing in the Old Testament was built on three pillars; the first pillar was that the tithe was for a class of Levites who later gave “the tenth of tithes” to the priests. These were sanctified and segregated from the rest of God’s people, not by choice but by God’s command. Secondly, the tithe was an establishment of a physical Sanctuary with a hierarchy of access for the people of God. Thirdly, there was a legal disability against inheritance and other forms of employment imposed on the priests and the Levites. However, today this entire Levitical tithe does not exist because the physical Sanctuary and the tithe no longer exist (Thompson, 2020).

Tithing is neither a universal law nor a principle of giving for born-again Christians (Ernest, 1997). Ernest argues that if tithers wish to make tithing a "principle," they should make all other

biblical rituals principles. For example, rituals like sacrificing animals, the offering of grains according to Leviticus 1&2, and circumcision law according to Genesis 17:10 as it was done in the Old Testament covenant (Ernest, 1997). The researcher agrees with Ernest that tithing is not a universal law or a principle of giving for born-again Christians.

Furthermore, Ernest (1997) indicates in his book that tithes were for the tribe of Levi (one of the twelve tribes of ancient Israel) as an inheritance for their work (Number 18:21-24). According to him, no one else had the slightest authority to receive it. Jesus Christ himself on earth never demanded it to fund his teaching because he came from the tribe of Judah, not Levi. Ernest argues that there is neither tithe to Levites nor tithe to the Christian ministers. He opines that there are no Levites in the church today. Also, the Old Testament Levites are not replaced by pastors. The Levitical priesthood has been fulfilled by all Christians (Ernest, 1997).

Snoeberger (2000:71-95) argues that the pre-Mosaic law of tithing should not be used for the continuation of tithing. The pre-Mosaic law was not a means of the birth of the tithe, but a new expression of ancient Near Eastern tithe infused with theological significance for the new political entity of Israel. Tithing was performed for centuries by both biblical figures and pagans. Thus it cannot be enforced on born-again Christians (Snoeberger, 2000).

According to Snoeberger (2000:88-89), Jacob's tithe cannot be used as an example for Christians to tithe. His tithe was a conditional vow to God. Snoeberger argues that Jacob showed lack of faith. According to him, the bible does not show whether he fulfilled his vow or not. Likewise, Abraham's tithe to Melchizedek cannot be a basis for understanding the tithe in the Law of Moses. It can in no way be a standard for today's tithing practices because it was a voluntary tithe for the priestly functions performed by Melchizedek. It was a thank-offering given to God for the successful war (Snoeberger, 2000:86-87).

Gary (2009:10-11) opines that no conclusion shows that Abraham tithed his goods. He gave ten percent of the war spoils that he said didn't belong to him. It is the reason why he never kept anything for himself but gave it all to Melchizedek. According to Gary, nowhere in the Bible is written that Abraham was told or required to tithe. He concludes that Abraham's tithing was a free-will gift. Additionally, Gary argues that Jacob's tithing in Genesis 28:10-23 cannot be used as an example to support the continuation of tithing in the New Testament. He notes that it was

Jacob himself who promised to give God a tenth of all his possessions. God never requested it from him (Gary, 2009:11). Gary further opines that there is nowhere in the bible shown that Jacob fulfilled the vow he made. Also, there is no other example given that Jacob continued with this act of tithing. Gary concludes that Jacob's tithing was voluntary, not a command.

Gary (2009:14) argues that the first fruits are not the same as tithes. According to him, the first fruits were brought into the temple for the priests (Nehemiah 10:37-38), whereas tithes were taken to the Levites who lived in the Levitical cities. Thus it is false to teach born-again Christians that first fruits are the same as tithes. Furthermore, Gary (2009:17) notes that Malachi 3:8-9 was not addressing the whole nation of Israel. It was talking to priests who were sacrificing to God corruptible animals and stealing the Levite's portion of the tithe. Thus Malachi 3:8-9 does not apply to Christians as taught today (Gary, 2009).

Gary (2009:34-43) emphasizes more on giving than tithing. He argues that it is through giving that the needs of the church are financed, not tithing. According to him, believers should give out of love. Gary gives many scriptures to justify his giving position (For instance, 2 Corinthians 8:1-5, 2 Cor. 9:6-7 and so on). This study agrees with Gary finding, it is through giving that the needs of the church are financed, not tithing.

Collins (2012) is another scholar who has written about tithing, and he argues that Jacob's tithing was only voluntary (It was not mandatory). God never commanded him to give. It was a vow that he made for himself (Collins, 2012). According to him, Jacob saw the act of tithing as a conditional choice that was up to him but not an obligation. Collins (2012) points out that Abraham's tithing to Melchizedek is not a command. Besides, it is not written anywhere in the bible that wage or salary earners should give tithes to a church ministry. He concludes that Jacob and Abraham's tithing is not an example for Christians today.

2.3 Perspectives of the Pentecostal Flock on Tithing

2.3.1 Flawed Perspectives of the Pentecostal Flock on Tithing

Olusegun (2019) opines that since Abraham was under grace (not under the law) tithed, even modern Christians must tithe to the high Priest Jesus Christ their Melchizedek. They are children of Abraham (the royal seed of Abraham) (Genesis 22:18; Romans 4:16). Olusegun (2019) further argues that all tithes that people bring belong to full-time ministers. It is their salary. They (ministers) are also expected to pay back a tithe of tithes to God just as Abraham and Levi did. Though Olusegun looks at tithing, his argument is weak. For him to argue that New Testament Christians should imitate Abraham's tithing lifestyle, they should also practice circumcision of the flesh according to Genesis 17:10. They should not practice only one. Secondly, to say that modern Christians must tithe to the high Priest Jesus Christ their Melchizedek, the question to him is; "How can Jesus from the tribe of Judah receive tithes"? Tithes belonged to the tribe of Levi but not to the tribe of Judah. Thus, Jesus had no right to receive tithes because he came from a different tribe, not Levi (Hebrew 7:14).

Nwoke (2014) has looked at tithing as a spiritual law. She opines that born-again Christians should respect this law because it is a command from God. It is one of the instructions God gave to Christians to support his work. According to her, tithing leads to overflowing blessings and the rebuke of the devourer by God (Malachi 3:10-12). It leads to the preservation of people's property and lives (Nwoke, 2014). Nwoke argues that tithing is a spiritual law, but nowhere in the bible is mentioned that tithing is a spiritual law for New Testament Christians. The law of tithing was indeed given to the nation of Israel to support the Levites and the poor (Numbers 18:21-24; Deuteronomy 14:27-29). It was not given to born-again Christians. The church today is supported through free will offerings. Christians in the New Testament are not under the Old Testament law and commandment (Gal. 3:11-12; Heb. 7:18-19).

Furthermore, Nwoke notes that tithing is still necessary today as it was in the Old Testament. It supports the work of God and the needs of the ministers. According to her, failure to pay tithes is robbery to God, yet robbery invites destruction (Malachi 3:8-9). Nwoke endorsed the storehouse tithing (Malachi 3:10). She argues that tithes must be taken to the local church, where you get your spiritual, physical, emotional, material, and financial needs. Though Nwoke argues that

tithing is still necessary today, she has no scriptural evidence. Also, to say that failure to pay tithes is robbery to God according to Malachi 3:8 is a weak argument. The scripture was not addressing the New Testament Christians. It was addressing the corrupt priests (Malachi 1:6-8). Furthermore, the storehouse is not the same as the church today (Morton, 2017).

Reid (2019:5-6) argues that tithing was known to humankind since the fall of Adam and Eve. God expelled them from the Garden of Eden because of eating his tithe. According to him, Abraham and Jacob tithed before the law (Gen 14:20; 28:22). During the Mosaic Law, God commanded the Israelites to pay the tithes to support the Levites and the poor because they had no inheritance (Reid, 2019). Thus it is, for this reason, that born-again Christians must pay their tithes to support today's Levites (pastors). Reid further supports the storehouse tithe. He claims that Christians must follow God's plan regarding where they return their tithes. In the Old Testament, people took it in the temple storehouse. Likewise, today Christians have to take it in the church (the building). That is to say, to the local church, to support the ministry and the ministers as well (Reid, 2019:9-13, 27).

However, although Reid argues that Adam and Eve were expelled from the Garden of Eden because of eating God's tithe, there is no scriptural evidence to show that they ate the tithe.²

Also, Abraham and Jacob's tithing cannot be used as an example to support tithing in the New Testament. God never commanded them to tithe (Gen. 14:20; 28:22). Nevertheless, the commandment about tithing was for the Israelites under the Mosaic Law (Num. 18:21-25; Deut. 14:22-29; Lev. 27:30). It was not for the New Testament Christians because they are not under the Old Testament Commandment (Heb.7:18). Furthermore, the conception of notion "storehouse" by Christian leaders and flocks today is not the same as the local church. The Old Testament storehouse was just a special granary for tithed grain. It was a place where tithes were stored (Morton, 2017).

Davis (1987) pointed out that since tithing started before the law (Gen. 14:18-20; 28:22), all born-again Christians must practice it. He argues that non-tithers should stop giving excuses that tithing is of the law. Davis opines that tithing is an act of worship. It is the way of glorifying and

² In Genesis 2:17, God commanded Adam and Eve not to eat on the tree of the knowledge of good and evil. The bible does not say the tithe. According to Genesis 3:6, the bible says the

woman saw that the tree was good for food, that it was pleasant to the eyes, and a tree desirable to make one wise. She took its fruit and ate. Still, the scripture does not say that they ate the tithe. It was a fruit (NKJ). honoring God (Prov. 3:9). According to him, tithing is how Christians express their love for

Jesus. Davis (1987) further claims that Christians who tithe receive God's blessing (Malachi 3:10). Besides, through tithing, the local church is supported because the storehouse principle was carried over into the New Testament church. Tithing also shows that Christians have grown in faith (Davis, 1987).

However, though Davis looks at tithing in this picture, the two pre-Mosaic tithes cannot be used as an example to support tithing in the New Testament. These tithes are different from the tithing of Christians today. First of all, Abraham tithed on the spoils of war. He never tithed on his property. His tithe was not even money-based as it is today (Gen. 14:17-23). Secondly, Jacob's tithing was conditional. Besides, God never told them to tithe (Abraham and Jacob). Additionally, Proverb 3:9 cannot be used to support the continuation of tithing in the New Testament. The scripture above does not mention anything about tithing. Also, the storehouse in the Old Testament is not the same as the church building. It was just a room for storing goods, but not the church as it is taught today (Nehemiah 10:38; 12:44; 13:4-5).

According to Maxson (2002), Abraham gave God a tenth of everything because he was blessed. According to him, Abraham was used to tithing. Therefore, it is for this reason that Christians must give tithes to God. Maxson (2002) notes that tithing is a form of worshipping God (For instance, Abraham and Jacob worshiped God with their tithes Gen. 14:20; 28:22). It is the way Christians acknowledge their relationship with God as the redeemer and owner of everything. Tithing is also the way of placing God first (Maxson, 2002). He further notes that it is through tithing that Christians recognize that they are God's stewards.

This study disagrees with Maxon's finding. Maxon argues that Abraham gave God a tenth of everything because he was blessed and used to tithing. However, Abraham never tithed his possessions. He tithed on the spoils of war. It is why he never retained anything (Gen. 14:17-23). Secondly, it is not recorded anywhere in the bible that Abraham was tithing before and after the incident in Genesis 14:20. Also, God never commanded Abraham and Jacob to tithe. Jacob's tithing was a vow and conditional. Thus, the two pre-Mosaic tithes cannot be used as an example to support tithing in the New Testament.

Marrazo (2018) viewed tithing as a blessing to the life of Christians. According to him, failure to tithe does not necessarily send you to hell, but you miss God's blessing. He argues that tithing improves your life and your way of living. It also strengthens your relationship with God (Marrazo, 2018). Marrazo opines that through tithing, Christians escape the curse that is in Malachi 3:9. He further notes that tithing is the matter of the heart (Marrazo, 2018). It shows where your heart is (Matthew 6:21). It also indicates that the heart of the Christian is after God, but not after money. According to him, tithing is an indication that Christians love God more than their finances. It reveals that God is the one in control of their finances.

Though Marrazo looks at tithing, her argument is weak to support tithing in the New Testament. To argue that Christians escape the curse in Malachi 3:9 because of tithing is very weak because this scripture was not addressing the New Testament Christians. The above scripture was addressing specifically the corrupt priests (Malachi 1:6-8). New Testament Christians are no longer under the curse of the law (Gal. 3:10, 13). Matthew 6:21 does not say anything about tithing. Thus it cannot be used to support tithing in the New Testament.

Nelson (2006) argues that tithing is a principle of giving, and it belongs to God. Christians should tithe because they are led by the Holy Spirit but not by the law (Romans 8:2, 2 Corinthians 3:6). Nelson opines that tithes go to the body of Christ. It goes to those who provide blessing and minister the spiritual food to Christians because Jesus Christ cannot come on earth in the physical form to receive tithes (Nelson, 2006). Though Nelson looks at tithing as a principle of giving, it is not written anywhere in the bible that tithing is a principle of giving in the New Testament. Those who wish to make tithing a principle should also make other rituals in the bible principles (Ernest, 1997). For example, rituals like sacrificing of animals according to Leviticus 1 and circumcision of the flesh according to Genesis 17:10.

Keister (2003:175-207) viewed tithing as a spiritual practice that transforms the attitudes, beliefs, and values related to stewardship of resources. He opines that tithing contributes to the set of skills that leads to a saving mentality. It is a religious obligation. Though Keister looks at tithing, his argument lacks scriptural evidence. For him to argue that tithing is a religious obligation is a weak argument. There is nowhere in the bible written that tithing is an obligation for New Testament Christians. Tithing was an obligation given to the Israelites under the Mosaic Law to support the Levites (Num. 18:21-28).

2.3.2 Biblically Sound Perspectives of the Pentecostal Flock on Tithing

Adeyemo (2015) argues that God is beyond the tithe. According to her, God does not depend on our tithes. She further notes that Jesus neither paid the tithe nor did he make any teaching on it while on earth. He never commanded believers to tithe. The only new commandment he gave Christians was to love God and our neighbors. Furthermore, God does not punish us with disasters when we fail to tithe, according to Malachi 3:10. This scripture was addressing the nation of Israel, not born-again Christians.

According to Lemmon (2009), tithes before the Mosaic Law were subject to special circumstances. They differ from the way they are practiced today. Lemmon points out that the tithing of Abraham was only paid once. It was not a routine practice or ongoing payment. Abraham paid this tithe from the spoils of war which belonged to the King of Sodom and his partners, but it never came from his income or property (Lemmon, 2009). Likewise, to Jacob's tithing, it is mentioned only once in Genesis 28:22. According to him, Jacob promised to give God a tithe after receiving the blessing first (that is to say, his tithe was conditional). Thus, this differs from how tithing is taught and done in churches today. Lemmon opines that the pre-Mosaic tithes cannot justify tithing in the modern church because God never commanded the two patriarchs to pay them.

Tithes were for the tribe of Levi for their services. Those who teach and receive tithes today are committing a great sin. They are taking something which belongs to someone else (Lemmon, 2009). The tithe belonged to the Old Testament Levites, not to the church ministers. According to him, the law of tithing was given to the Israelites to support the Levites who were taking care of God's temple. It was not for the Gentiles (born-again Christians) because they had no part in or access to the physical temple (Lemmon, 2009). There is no physical temple in the New Testament Covenant. New Testament Christians are the temple of God. The physical temple no longer exists (1 Cor. 3:16-17).

Malachi 3 does not apply to New Testament Christians (Lemmon, 2009). Malachi 3 is wrongly used by modern ministers who twist it to justify their belief and teaching about tithing in order to suit their selfish interests (Lemmon, 2009). According to him, Malachi 3:8-9 was addressing the priests who were offering polluted food (like blind, sick, and lame animals on the altar of God

Malachi 1:6-8). They were dishonoring God for failing to honor his commandments. Furthermore, the Jews during Malachi's time were still observing the Mosaic Law. However, modern Christians are no longer under the Law (Romans 7:4, 6; Galatians 3:25; 5:18) (Lemmon, 2009).

Morton (2017) and Strom (2015) are among the scholars who reject storehouse tithing as quoted in Malachi 3:10. They argue that the storehouse is not the same as the local church. According to them, the Old Testament storehouse was neither a place of assembly nor a place of worship but merely a storeroom for tithed goods distributed to Levites who had no inheritance. Morton and Strom opine that church leaders should stop confusing born-again Christians by telling them to bring tithes into the storehouse (the two are different). Christians themselves are the temples of God, not the buildings (1 Cor. 3:16-17). Morton furthermore emphasizes giving as a way of supporting the local church but not tithing. He further notes that church leaders should encourage believers to give to meet the needs of the church.

Mivule (2006) opines that Christians are the temple of the Holy Spirit and Royal Priesthood (1Cor.3:16-17). According to him, since priests in the Old Testament never tithed, New Testament Christians should not tithe because they are also priests (1 Peter 2:9, Revelation 1:6). They are only to tithe if the Holy Spirit tells them to do so. This study agrees with Mivule's finding. It is true Christians are the temple of the Holy Spirit, and they are not supposed to tithe because they are Priests. They are only to tithe if the Holy Spirit tells them to do so.

Morton (2017) argues that there is no scripture in the bible where New Testament Christians are commanded to tithe. According to him, Jesus and Apostle Paul never emphasized tithing as a teaching and an obligation for Christian believers. Apostle Paul told Christians to give (1 Cor. 16: 1-4; 1 Tim. 6:17-19; 2 Cor. 8-9; Gal. 6:6), he does not mention the word tithe. In Matthew 23:23, Jesus does not teach or command New Testament Christians to tithe. He only challenges the Jews to tithe with the proper attitudes because these were still under the Mosaic Law.

2.4 New Testament Teaching on Tithing

2.4.1 Flawed New Testament Teaching Perspectives on Tithing

According to Nwoke (2014), Jesus Christ approved tithing in the New Testament (Luke 11:42). She claims that Jesus rebuked the Pharisees for not attending to justice and the love of God, but he did not rebuke them for tithing. She further opines that in the scripture above, Jesus encouraged and supported tithing (Nwoke, 2014). This study disagrees with Nwoke's finding. Luke 11:42 is not for the New Testament Christians. It was addressing the Jews who were under the Mosaic Law (Luke 12: 42).

The God of the Old Testament is the same God of the New Testament. Therefore, tithes still belong to him (Nwoke, 2014). Nwoke opines that tithing is part of the New Testament teaching because it is mentioned in the book of Hebrews chapter 7. According to her, Jesus Christ is a priest forever after the order of Melchizedek. Thus the tithe should be given to him (Hebrews 7:8). However, though she looks at tithing, Hebrew 7 does not emphasize tithing as a doctrine in the New Testament. It talks about the change of law and Levitical priesthood. It shows that Jesus' priesthood is superior to that of Levi (Hebrew 7:12).

Tithing applies to modern Christians because Jesus did not abolish it in the New Testament (Losey, 2010). Losey opines that the Scribes and the Pharisees did the right thing by tithing. The only mistake they committed was not showing justice, mercy, and faithfulness. Thus, it is for this reason that Jesus rebuked them in Matthew 23:23, but he did not stop them from tithing (Losey, 2010). He further notes that tithes provide support to the local church and the ministers (full-time pastors) to carry out the work of God. However, this study disagrees with Losey's finding. In Matthew 23:23, Jesus was addressing the Pharisees who were still under the law, not New Testament Christians. He was not addressing the New Testament believers (Matthew 23:23).

Abraham's tithe is an example for Christians to follow because he tithed before the law (Genesis 14:20). They imitate the faith and obedience of Abraham their father (Worldwide Church of God, 1975:16). The World Church of God further argues that Jesus supported and taught tithing in the New Testament (Matthew 23:23; Luke 11:42). Apostle Paul also wrote of it in his book about the priesthood (Heb. 7). This evidence is enough to show that tithing is part of the New Testament doctrine. Thus, modern Christians must pay tithes to support the church financially

(Worldwide Church of God, 1975:12). However, this study disagrees with the finding of the Worldwide Church of God.

Clark (2012) and McDonald (2014:6) argue that Jesus supported and encouraged tithing in Matthew 23:23. According to them, Jesus only rebuked the Pharisees and the scribes for neglecting the weightier matters of righteousness, mercy, and truth, but he never told them to stop paying tithes. They state that this principle is an example to all Christians. They should pay tithes to meet the needs of ministers and their families (Clark, 2012, McDonald, 2014).

However, though Clark and McDonald look at tithing in this way, this study disagrees with the opinions of these two authors. In the above scripture, Jesus never supported or encouraged tithing. He was speaking to the law-keepers who were still under the Mosaic Law by that time, not New Testament Christians (Russell, 2007:115-119, 134). The New Covenant had not yet begun. It began on the cross after the death of Jesus. Matthew 23:23 was still under the Old Testament. Thus, tithing does not apply to believers today because they are no longer under the law (Gary, 2009:19-21). In other words, the law and everything associated with it, including Malachi 3:7-10, do not apply to Christians. Therefore, Matthew 23:23 and Luke 11:42 are not for Christians. New Testament Christians are no longer under the law (Galatians 2:16; 3:11)³.

Ferrell argues that Jesus Christ told believers to pay tithes in Matthew 23:23. According to him, failure to tithe is robbery, and those who rob God will never receive his blessing (Malachi 3:8). but a curse (Malachi 3:9). Therefore, it is only those who are obedient that receive the blessings of God (Ferrell, 1998:7). God will open the windows of heaven and pour out a blessing. He will also rebuke the devourer on their behalf (Malachi 3:10-11). Ferrell's argument is not strong enough to convince born-again Christians that tithing is a commandment for New Testament believers. To start with, Matthew 23:23 is not for the church today. Jesus was addressing teachers of the law who were still under the Old Testament law. They were so careful with tithing while neglecting the weightier matters of the law. Secondly, the curse in Malachi 3:8 is not for born-again Christians. It was for the Priesthood of Malachi's time who were corrupt

³ Galatians 2:16 "Knowing that a man is not justified by the works of the law but by faith in Jesus Christ, even we have believed in Christ Jesus, that we might be justified by faith in Christ and not by the works of the law; for by the works of the law no flesh shall be justified.

Galatians 3:11 But that no one is justified by the law in the sight of God is evident, for "the just

shall live by faith.”(Malachi 1:6-7). New Testament Christians are no longer under the curse of the law (Galatians3:13).

According to Rodriguez (2001) and Hughes (2017), Jesus’ saying in Matthew 23:23/ Luke 11:42 is an endorsement of tithing. He (Jesus) only condemned the Pharisees for being extremely careful in tithing yet neglecting “justice, mercy, and the love of God.” They further opine that Jesus never told them to stop tithing. It is for this reason that New Testament Christians should continue with this practice. Rodriguez further notes that the act of Abraham in Hebrews 7:1-10 is also clear evidence for every Christian to tithe. It is a divinely ordained practice. Abraham was giving his tithe to Jesus (Rodriguez, 2001).

However, this study disagrees with the findings of these two authors. Matthew 23:23 cannot support tithing in the New Testament. It does not apply to Christians (Moore, 2010:78-79). In the above scripture, Christ was addressing the law-keepers who were still under the Old Testament law. He was not speaking to New Testament Christians. Moore opines that the gospel of Matthew was still under the Old Testament. The New Covenant had not yet started. It began after the death of Jesus Christ on the cross at Calvary.⁴

2.4.2 Biblically Sound New Testament Teachings on Tithing

According to Anderson (2010) and Morton (2017), tithing is not a New Testament teaching. They opine that Jesus neither supported tithing nor did he teach it in Matthew 23:23 and Luke 11:42. He criticized the Pharisees and the Scribes under the Mosaic Law for neglecting justice, mercy, and faithfulness in their tithing (Anderson, 2010, Morton, 2017). Morton and Anderson further note that the Jews were practicing tithing with the wrong attitudes, and Jesus challenges them to tithe with the proper attitude. According to them, Jesus never stopped these Law-keepers from tithing because they were still observing the Mosaic Law. The New Testament was not yet in force.

Furthermore, Anderson and Morton point out that the tithe in the scriptures above had to do with garden herbs. It was not money-based as today. Thus the above scriptures do not apply to born-again Christians. Additionally, Morton notes that Paul never advocated for tithing but only

⁴ Jesus was addressing the law keepers not Christians.

taught believers to give freely (1 Corinthians 16:1-4; 1 Timothy 6:17-19; 2 Corinthians 8-9; Gal. 6:6). He does not mention the word tithing, neither Peter, nor John mentions tithing in their letters.

Ernest (1997) in his book entitled the Tithing Dilemma argues that tithing law is not necessary for the New Testament. Matthew 23:23 that is used as a reference by tithe-payers was still in the Old Covenant (Christ had not yet died). In the above scripture, Jesus was talking to Pharisees and scribes who were still under the Mosaic Law. According to him, the temple (the physical temple) was still standing before the death of Christ. However, after his death, the law of tithing and other laws were nullified (Ernest, 1997). All Christians are now the temple of the Holy Spirit (1 Corinthians 3:16). The physical temple no longer exists. Ernest concludes that Christ does not command any Christian to tithe in the New Testament.

Tithing was mandatory for the Israelites who were under the Old Covenant law (the Mosaic Law) (Leviticus 27:30-33; Numbers 18:21-24). However, things changed under the New Covenant (Graeme, 1994:30). Christians are not blessed or cursed based on tithing or not tithing as it is taught today (Graeme, 1994). According to Graeme, those placing themselves under the law of tithing will bring them under the curse because Christ nullified it on the cross and became a curse himself. Hence believers are free from the law (Galatians 3:10-13).

Graeme (1994:33-35) further notes that tithing is mentioned many times in the New Testament (that is to say in Matthew 23:23, Luke 11:42, Luke 18:12). However, all these scriptures were addressing the Jews who were still under the Old Testament Law. In Matthew 23:23/Luke 11:42, Jesus rebuked the teachers of law for neglecting justice, love, mercy, and faithfulness. They were more careful with tithing than the above important spiritual matters. According to Graeme, Jesus did not emphasize on tithing as a teaching or an obligation for Christian believers. Furthermore, Jesus talked about tithing because he was born under the law, so it was hard to stop them. It was until his death that the law was abolished (Graeme, 1994:33-35). Hebrew 7:4-10 is about an Old Testament incident of giving. It has nothing to do with the New Testament giving.

Graeme opines that the above scriptures cannot support the continuation of tithing in the New Testament. Additionally, Graeme (1994:36) argues that tithing is absent from the New Testament teachings. It is also absent from the description of how the early church gave. The early church

shows how believers gave but not how they tithed (For instance in the book of Acts 2:45, 4:34-37, 5:1-11, 6:1-6, 20:33-35, 24:17). The church was supported through giving but not tithing as taught today. The word tithe is not mentioned anywhere in the early church (Graeme, 1994:36). Graeme emphasizes more on giving offerings.

In Matthew 23:23, Jesus mentioned tithing because he was born under Jewish law. Thus, he was still respecting it, but he did not emphasize on tithing as a New Testament teaching. According to Lemmon, Jesus did not stop the Jews from tithing because they were still under the same law (Lemmon, 2009). Lemmon and Moore opine that Jesus never hindered them (the Jews) from giving tithes because there was no New Covenant as yet (the gospel of Matthew was still under the Old Testament). It started after his death and resurrection. Therefore, it is for this reason that believers under the New Covenant are not supposed to tithe because the scripture above was not addressing them. Lemmon and Moore emphasizes more on giving offerings and carrying out charitable work (2 Corinthians 9:6).

Kitchart (2001:27) opines that apostle Paul never taught tithing to the New Testament church. According to him, this would have been strange for him (Paul) to make a new law of tithing from the Jews to the strangers (Gentiles). Kitchart further notes that Paul did not teach tithing because this law (the law of tithing) had to come from the land given to the Jews by the Lord (Lev. 27:30-34), but these were the gentiles who were not part of the law. Thus, it would have been strange for them to practice this law with no land and temple. They used to worship in their homes (Roman 16:5; 1 Corinthians 16:19; Colossians 4:15) (Kitchart, 2001:29).

2.5 Correspondences between the New Testament Teachings on Tithing and Perspectives of Leaders and the Flocks

2.5.1 Flawed New Testament Teaching Perspectives of Pentecostal Leaders and Flocks on Tithing

Wamala (2014) has also written about tithing, and he argues that tithing is not only an Old Testament law. It is also part of the New Testament teaching. According to him, tithing was neither nullified after the coming of Christ nor abolished after Malachi 3. Wamala opines that Jesus emphasized and taught tithing in Matthew 23:23. Apostle Paul also taught the tithe in Hebrews 7. He further notes that all Christians must pay tithes to support the needs of the clergy. God himself told the Christians to tithe so that there may be food in his house (Malachi 3:10). However, though Wamala looks at tithing in this way, there is no scripture in the bible where

Jesus and Apostle Paul emphasized or taught tithing in New Testament. Jesus Christ taught giving (Luke 6:38). Paul also told Christians to give, not to tithe (2 Cor. 9:7). The two concepts are different (giving and tithing). Paul says that giving must be from the heart and should not be out of force. Mathew 23:23 was talking to Pharisees and not Christians. Yes, they ought to have tithed because they believed in the Mosaic Law. Secondly, they ought to have tithed because the New Testament period of grace had not come. Malachi 3:10 was addressing the Israelites who were under the law and not Christians who are living under grace.

Clark (2012) argues that there is no “holy place” in New Testament to which Christians are commanded to take tithes as it was in the Old Testament. According to him, tithes must be taken to a man whom God has chosen and ordained as his (1 Corinthians 9:13-14). Clark further notes that the blessings in Malachi 3:10-12 are not for everyone. They are for those who pay their tithes to the right place, to a man anointed by God (Clark, 2012). Clark opines that tithes go hand in hand with offerings. They are inseparable (Malachi 3:10). Clark has no scriptural evidence to show that New Testament Christians must take their tithes to a man whom God has chosen and ordained as his. Besides, Malachi 3 does not apply to New Testament Christians. It was addressing the nation of Israel that was observing the Mosaic Law. The tithes in Malachi were land-based, not money based as it is today.

Davis (1987) also argues that tithing is not only an Old Testament practice. It is also a New Testament practice. Davis opines that Jesus endorsed the practice of tithing. He argues that nowhere in the bible did Jesus specifically command his disciples not to tithe. According to him, Jesus confirmed and commended tithing in Matthew 23:23. Furthermore, Davis (1987) notes that Abraham’s tithing became a continual expression of love and devotion to Christ until he returns. Though Davis views tithing in this way, there is no scripture in the bible where Jesus Christ confirmed or commanded New Testament Christians to tithe. In Matthew 23:23, Jesus was addressing the Pharisees and not Christians because they were still observing the Mosaic Law. The New Testament had not yet begun. Thus, they had to continue with the law of tithing.

The United Church of God (2010) opines that tithing is a matter of faith, and without faith, you cannot please God (Hebrew 11:6). Though the United Church of God views tithing in this form, some scriptures it quoted like 1 Cor. 9:13-14 and Hebrew 11:6 to justify its belief and teaching about tithing do not say anything about tithing. In 1 Corinthians 9:13-14, Apostle Paul was telling believers to give. Also, Hebrew 11:6 encourages Christians to have faith, not to tithe. Secondly, this Church argues that New Testament Christians should tithe because Abraham, the father of all Christians tithed. That is to say, they should imitate his tithing lifestyle. However,

this argument is weak because to say that born-again Christians should imitate Abraham's tithing lifestyle, then they should also practice circumcision of the flesh.

The Priesthood of Jesus Christ (the Melchizedek order) has replaced the Levitical priesthood concerning tithes (Hebrews 7:12) (Church of God, 2018). In the Old Testament, the Levites were given the responsibility to carry out God's work. Hence they had to receive tithes for the work they performed and as an inheritance from God. However, today the responsibility has been given to the local church. The ministers are supposed to receive the tithes (Church of God, 2018). They have to receive physical support through the tithe, just like the Levites in ancient Israel.

The Church of God argues that the Melchizedek order of Jesus Christ has replaced the Levitical priesthood concerning tithes. However, today ministers (pastors) have no biblical authority to take tithes from believers (Robey, 2015). In Hebrew 7:12, the priesthood changed, hence a change in the law also. No more human priesthood exists between God and his people in the New Covenant. Tithes were for the Levites under the Mosaic Law. Those claiming for them (tithes) today are taking what is not theirs (Collins, 2012).

Steen (2018) is another scholar who has written about tithing. He views tithing as an eternal principle. According to him, tithing is not just an Old Testament practice. It is also a New Testament principle. Abraham gave his tithe to Most-High God before the law, and during the law, the Israelites also tithed. Steen further notes that Hebrew 7 advocates for tithing in the New Testament. Steen argues that a tithe is an act of homage, reverence, and submission to God (Steen, 2018). He concludes that since Abraham, the spiritual father of all Christians, tithed to Melchizedek, a type of Jesus Christ, born-again Christians must emulate him. Though Steen took this direction, his argument is weak to support tithing in the New Testament. He has no scriptural evidence to show that tithing is an eternal principle. Tithing was for the Ancient Israelites to support the Levites in return for their work (Num. 18:21-26). Secondly, Abraham's tithe is different from the tithing of Christians today. He never tithed money as it is today. Also, Abraham never tithed on his property, but he tithed on the spoils of war (Genesis 14:17-23). Besides, his tithe was a one-time event. Nowhere in the bible is recorded that Abraham continued with the practice of tithing. It is, for this reason, that born-again Christians cannot imitate Abraham's tithing lifestyle.

Hughes (2017) has written about tithing, and he opines that tithing did not stop in the Old Testament. It was never nullified in the New Testament. According to him, the law of tithing was practiced before and after the Mosaic Law. Hughes notes that Abraham's tithing to Melchizedek is an example to all believers because of Melchizedek type of Christ (Hebrew 7). He claims that Abraham is the father of all believers (Romans 4:11, 16). Thus, they have to follow in his footsteps. They have to pay tithes to support the needs of the church (Hughes, 2017).

Hughes argues that born-again Christians should tithe because Abraham tithed before the law. Though he argues, the tithing of Abraham is different from the tithing of Christians today. To begin with, God never commanded Abraham to tithe. He tithed from the spoils of war but not from his possessions. Abraham never tithed money as it is done today (Genesis 14:17-23). Secondly, Hughes argues that Abraham is the father of all Christians (Roman 4:11, 16), so they should imitate his tithing lifestyle. His argument is weak. If he says that Christians should imitate the tithing lifestyle of Abraham, they should also imitate his circumcision life style.

According to Timothy (2004), tithes consist of giving a 10% of annual financial income. He opines that tithes consist of giving the first fruits or gains that Christians receive. These may come from the seeds of land, the fruit of trees, or the flocks and the herds (Timothy, 2004). Tithes are what Christians owe to God. Timothy argues that tithing as a principle of God must be given regularly by every Christian on either their gross or net income. God blesses only those who tithe. He notes that tithing helps the body of Christ to finance its needs. Timothy claims that New Testament Christians must continue tithing until Christ comes back. Though Timothy looks at tithing, his argument has no scriptural evidence to justify his tithing position.

The tithe of Abraham to Melchizedek acts as an example for all Christians today (Timothy, 2004). According to Timothy, Melchizedek represented Jesus Christ. He opines that since Jesus is the same yesterday, today, and forever, is worthy of at least 10% (Hebrews 13:8). Furthermore, Timothy (2004) endorsed the storehouse tithing (Malachi 3:10). He argues that tithes belong to the local church where Christians attend. These may consist of a home church or fellowship. Though Timothy argues that Abraham's tithing to Melchizedek acts as an example for all Christians, his tithe is different from today's tithing. God never commanded him (Abraham) to tithe, and he never tithed money (Gen. 14:17-23). Timothy argues that the tithe should be given to Jesus Christ. The question to him is how can Jesus from the tribe of Judah

receive tithes? Jesus came from the tribe of Judah, not from Levi (Hebrew 7:14). He had no right to receive tithes from people.

Timothy (2004) further notes that the Old Testament Levites and priests represent pastors (or priests) in the New Testament. He believes that Pastors are supposed to tithe back to their churches because it is through their tithes that Apostles and Prophets (chief priest Aaron) are helped. These work between churches (Hebrew 7:9; Number 18:20; 1 Corinthians 9:6). Thus they have no inheritance or part in churches (Timothy, 2004). He argues that through tithes, the work of evangelism is supported. Timothy concludes that there is no difference between the New and the Old Testament. Though Timothy argues that Old Testament Levites and priests represent pastors in the New Testament, Old Testament Levites received a commandment from God to take tithes (Num. 18:20-26). However, the New Testament Five-fold ministers (Eph. 4:11) have no command from God to receive tithes from Christians (Moore, 2010:42). There are no Levites today, and everyone is a priest (1 Peter 2:9; Rev. 1:6).

Like Timothy, Berger (2016) also believes and teaches that tithing is an act of obedience. It is what Christians owe to God. Berger opines that the tithe was practiced 500 years before the law, practiced in the law and the early church. According to him, Jesus confirmed it in the New Testament. Furthermore, Berger notes that Christians under grace must practice it because failure to tithe brings a curse to them (Malachi 3:9). God has only promised a blessing to those who tithe (Malachi 3:10-12). Though Berger argues that the early church tithed, he fails to provide scriptural evidence to prove this. This shows that tithing was not an issue at all in the Jerusalem council of Acts 15. This council resolved whether gentiles should keep the Mosaic Law. Among the resolutions, tithing is absent. Malachi 3:9 was addressing the Levitical Priesthood of Malachi's time (Malachi 1:6-8). New Testament Christians are no longer under the curse of the law because Christ became a curse for them (Gal. 3:13).

McDonald (2014:5-6), in his booklet entitled "Tithing and Giving," argue that tithing is entering an agreement or a covenant with God. It means giving God 10% of the money you earn. According to him, tithing indicates that you are devoted to God. It also shows that he (God) is a priority in your life (McDonald 2014). He opines that tithing indicates that your heart belongs to God and is after him alone (Matthew 6:24; Luke 12:34). Though McDonald looks at tithing, the scriptures he quoted above cannot support tithing in the New Testament. They do not even

mention the word tithe.

Tithing is both an Old and New Testament requirement (Olusegun, 2019). Furthermore, the New Testament Ministry is allowed to partake of tithes that belong to God their master. Olusegun opines that failure to pay tithes is robbery (Malachi 3:8). Nevertheless, the law of tithing was established for the sake of the New Testament ministry. God put it in place to support the church financially (1 Corinthians 9:9-13). Olusegun argues that tithing applies to New Testament ministry as it was to Levites in the Old Testament. Church ministers today should live of tithes just as the Priests and the Levites in the Old Testament lived of them for doing God's work (Olusegun, 2019).

Though Olusegun looks at tithing in this way, his argument is weak. 1 Corinthians 9:9-13 does not support tithing in the New Testament. This scripture was talking about giving, not tithing. Apostle Paul never told people to tithe but to give. Giving and tithing are two different concepts. Furthermore, 2 Cor. 9:7 says that giving must be from the heart but not out of force. Malachi 3:8 was addressing the priests who were under the Old Testament law (Malachi 1:6-8) and not New Testament Christians.

Like Olusegun, Heward-Mills (2009) also argues that tithing is not only an Old Testament law. It is part of the New Testament teaching, and it applies to all Christians. He notes that the doctrine of tithing found in the Old Testament is a doctrine of salvation in the New Testament (Heward-Mills, 2009). According to Mills, thinking that the Old Testament law of tithing is not part of the New Testament doctrine destroys the basis of Christian faith. Heward-Mills further opines that tithing started before the law, during the law, and after the law (Heward-Mills, 2009). Though Heward-Mills supports tithing, he has no scriptural evidence to prove that tithing is a doctrine of salvation in the New Testament.

Olusegun (2019) opines that 1 Corinthians 9:6-14 advocates for tithing in the New Testament. It is for the sustenance of the New Testament ministry. According to him, Apostle Paul told the believers to tithe in 1 Corinthians 9:6-14 to support the gospel and the ministers. He argues that Hebrews 7 is not part of the Old Testament, but it is part of the New Testament. It also advocates for tithing (Olusegun, 2019). Olusegun argues that the New Testament does not lift free will offerings but lifts tithing. It is only tithing that is intended for the sustenance of the ministry but not offerings since the Mosaic Law (Olusegun, 2019).

He concludes that tithes are not canceled anywhere in the bible, and they did not begin with the law but began with grace. Though Olusegun argues that Apostle Paul told the believers to tithe (1 Cor. 9:6-14), there is no scripture in the Bible where Paul told the believers to tithe (He told them to give generously). In 1 Cor. 9:6-14, Apostle Paul was talking about giving, not tithing. In 2 Cor. 9:7, Paul says that giving must come from the heart, not out of coercion. In Hebrew 7, Paul was talking about a change of Priesthood and a change of the law. He never emphasized about tithing as a teaching in Hebrew 7.

Ten percent (10%) was a requirement under the Old Covenant, and one hundred percent (100%) required under the New Covenant (Nelson, 2006). The 10% was required in Old Covenant because it was an appreciation for God's provision upon their lives and the life of the priests. However, today Christians pay 100% because they have been bought with a price (1 Cor. 6:19-20). They are not on their own. 100% of them and their possessions belong to God (Nelson, 2006). Christians today acknowledge God by being obedient to the Holy Spirit. Though Nelson looks at tithing, the above scripture cannot support tithing in the New Testament. It does not even mention anything about tithing.

The silence concerning tithing in the New Testament does not mean that believers never tithed (Rodriguez, 2001). The believers knew and practiced it. It is why the apostles never addressed it in their writings. The attitude of Jesus toward tithing and Paul's comments in Hebrews 7 shows that they supported and encouraged tithing in the New Testament. They never rejected it (Rodriguez, 2001). The system used in the Old Testament for the collection and distribution of the tithes varied from time to time. It transferred from the Israelite system to the Christian church. Though Rodriguez looks at tithing in this way, there is no scripture in the Bible where believers practiced tithing. Besides, tithing was never emphasized by Jesus and Apostle Paul as a teaching or an obligation for New Testament Christians. Apostle Paul told believers to give (2 Cor. 9:7), while Jesus taught giving (Luke 6:38). In Hebrew 7, Paul was talking about a change of priesthood he never taught tithing.

Additionally, Rodriguez (2001) argues that apostle Paul also supported tithing when he instructed the believers concerning the importance of providing for the needs of those dedicated to the gospel ministry (1 Cor. 9:13). Rodriguez further notes that Paul encourages tithing as a way of supporting church ministers. He opines that Paul used the Old Testament law of tithing as

a model for Christian giving. According to him, Ministers today are the priests and Levites of God. Furthermore, tithing is part of the Christian understanding of true stewardship. Rodriguez notes that since the New Testament says little about tithing, it confirms it with the Old Testament principle of returning to God a tenth of everything. Tithing reminds Christians of God's purpose and significance in their lives. However, though Rodriguez argues that tithing is part of the New Testament teaching, the scripture he gave as a reference to justify his tithing position does not mention anything about tithing. In 1 Cor. 9:13, Apostle Paul was talking about giving, not tithing. There is no scripture in the Bible where Paul tells New Testament Christians to tithe.

2.5.2 Biblically Sound New Testament Teaching Perspectives of the Pentecostal Leaders and Flocks on Tithing

Anderson (2010) opines that ten percent (10%) is not the minimum for New Testament church giving. The law of tithing was not carried over in the New Covenant. He notes that New Testament Christians are encouraged to give voluntarily (as they purpose in their hearts). They are not supposed to do it out of coercion, intimidation, and fear, but out of love (2 Corinthians 8:3-4; 9:7). The researcher agrees with Anderson's finding because it is in line with what she is carrying out.

According to Anderson (2010), Abraham's tithing cannot support the continuation of tithing in the New Testament. Anderson argues that there is no evidence in Genesis 14:17-23 showing that God commanded Abraham to tithe. Tithing under the law was compulsory upon all the people of Israel, not voluntary. However, Abraham's tithing was voluntary. Anderson (2010) further opines that Abraham's tithing was one-time event. There is no evidence that his tithe was continuous. Also, his tithe is different from the tithing of today. Abraham's tithing was not money-based. It never came from his property but the spoils of war. This study agrees with Anderson's finding.

Additionally, Anderson (2010) argues that Jacob's tithing cannot also be used as a doctrine to support tithing in the New Testament. God never commanded him to tithe, but he himself made a vow to give a tenth only if he returned to his father's house safely. Jacob's tithing was conditional. Anderson notes that there is nowhere it is written that God commanded him. Like Abraham, Jacob's tithing was also voluntary (Genesis 28:20-22).

Thompson (2020) argues that there is no evidence in the Bible where the early church collected

contributions in the name of a tithe. According to him, the contributions collected in the early churches were voluntary and not an obligation. Thompson further notes that the contributions were not given to church workers or ministers. They were shared among the members of the church according to their need, not their position, calling, or their services (Act 2:42-46). Thus, tithing is not a doctrine for the New Testament church.

Furthermore, Thompson (2020) opines that tithes were once part of God's covenant with His people (The Israelites). It was compensation for the priests and the Levites for their care of the tabernacle and the Sanctuary. According to him, these neither had inheritance nor a portion in Israel. Thus God was their inheritance and portion (Num. 18:20-21). However, the death and resurrection of Christ ended the need for physical Sanctuary and mediation. Hence, the observance of the tithe by the church today denies the changes made by the New Covenant (Thompson, 2020). He concludes that the church today cannot support the work of Christ through tithing. It was for the Old Testament law. The work of God is supported through the free-will offering.

According to Gary (2009:18), the Law and everything associated with it, including Malachi 3:7-10 does not apply to born-again Christians. Gary (2009:20-21) further notes that no scripture in the Bible where a tithe or ten percent is required (or is used as an example, guideline, or a starting point) for Christian tithing. The ten percent idea goes against New Testament teaching. The study agrees with Gary's finding.

Pettigrew (2015) opines that tithing was a command given to the Israelites and only those who had land and livestock (it was for specific people). He notes that not everyone tithed. However, in the New Testament, tithing was abolished. Pettigrew argues that the law of tithing, plus other Old Testament Law, was fulfilled by Christ and ended at the cross (John 19:30).⁵ It included tithing law (Galatians 3:24-25; 4:22-31; Hebrews 8:6-13; 10:9-16).

Furthermore, Pettigrew (2015) argues that the Apostles never taught tithing to believers. According to him, believers were encouraged to give, not to tithe. Their giving was voluntary but not forced, commanded or requested (Acts 2:42-45). The early church was encouraged to give a free-will offering with the amount decided upon by themselves (as they purposed in their hearts) (2 Corinthians 9:6-7; 1 Corinthians 16:1-2). This proves that tithing was not a doctrine of the

early church because if it was, the apostles would have taught and practiced it. Thus this implies that tithing does not apply to the gospel of Christ or the church today. It is not a doctrine to the church.

According to Pettigrew (2015) and Gary (2009:18), the law and everything associated with it, including Malachi 3:7-10, does not apply to born-again Christians. Gary (2009:20-21) further notes that no scripture in the Bible where a tithe or ten percent is required (or is used as an example, guideline, or a starting point) for Christian tithing. The ten percent idea goes against New Testament teaching. Pettigrew further argues that Matthew 23:23 was also for the law-keepers, not Christians living under grace. According to him, the Jews ought to have tithed because they were still under the Old Testament law. However, Christians today are not under the law but grace by faith (Romans 6:14; Galatians 3:10-13). Thus Malachi 3 and Matthew 23:23 do not apply to born-again Christians. This study agrees with the findings of Pettigrew and Gary.

⁵ In John 19:30, Jesus said it is finished at the cross. It included the tithing law and all Old Covenant Law.

Russell (2007:65) argues that there is nowhere in the New Testament where Jesus and his disciples tithed. According to him, Jesus was a carpenter, and many of his disciples were fishermen. They were neither herdsman nor farmers. Hence they were not qualified to tithe (Russell, 2007). Furthermore, Jesus was seen as a poor person, yet poor people were not required to tithe because they never owned land. They were only required to give the free-will offerings. Russell (2007:66) notes that whoever is telling the poor to give ten percent of their gross income to the church is neither teaching Old nor New Testament Covenant principles of grace and free-will giving. In the Old Testament, the poor never tithed, while in the New Covenant, Christians are not told to tithe but to give (Luke 6:38; 2 Cor. 9:7). This study agrees with Russell's his finding.

Tithes were paid as taxes, especially when Israel became a nation ruled by a King (Russell, 2007:68). It became part of national taxation, which was collected and used by the King according to his needs (1 Samuel 8:10-17). The tenth was "the King's share." According to Russell, this kind of tithe was not recommended in the New Testament (Russell, 2007). Furthermore, Russell (2007:142) argues that tithing is now a spiritless Mosaic law. It turns a good Christian into a fearful legalist (afraid of the wrath and curse of God if he does not pay a tithe).

Russell (2007:221-222) opines that the Old Testament tithe was given by those who owned land. It was not money-based as it is today. According to him, this tithe has been replaced with the principles of giving in the New Testament. For instance, in 2 Corinthians 8:2-3, Paul exhorts even the poor to give according to their means. The New Testament encourages voluntary giving (2 Cor. 9:7). It does not set a specific sum or percentage to be given but leaves it open (Russell, 2007).

Ernest (1997) notes that no one else has the authority to receive the tithe today, biblically the tithe was paid to the tribe of Levi only. He opines that Jesus himself never received or demanded tithes during his ministry on earth. Ernest further notes that neither Jesus nor his apostles used the tithe to support their ministry. According to him, Jesus had no right to demand the tithe because he came from the tribe of Judah (Hebrew 7:14). Likewise, to the leaders today, they do not come from the tribe of Levi (Ernest, 1997). He notes that there is nowhere in the New Testament born again Christians are told to finance the church using tithes. Therefore, it is for

this reason that Pentecostal leaders cannot demand or use the biblical tithe to support church activities.

Furthermore, Ernest (1997) pointed out that neither is tithing a universal law nor a principle of giving in the New Testament Covenant. He opines that if preachers insist and wish to make tithing a principle, then they should make all other rituals of the bible principles. For instance, the principle of circumcision (Genesis 17:10) and sacrificing of animals as it was in the Old Testament (Ernest, 1997). According to Ernest, there are no more tithes to Levites because they do not exist in the New Testament. Ernest notes that Pentecostal leaders should not rely on tithing to support their ministries. He says Christians ought to give free-will offerings for the support of the gospel, but not tithing.

Renee (2014) argues that the death, burial, and resurrection of Jesus Christ brought an end to the Mosaic Law, including the law of tithing (Eph. 2:15; Col. 2:14; Heb. 8:13).⁶ Thus, there is no need for biblical tithe because nowhere in the New Testament born again Christians are told to tithe (Renee, 2014). She further notes that tithing is not for modern Christians. They can only support the church through free-will offerings, but not tithing (Renee, 2014).

Kithcart (2001:42) in his book entitled “*Did the Apostle Paul teach Tithing to the Church,*” opines that the Mosaic law of tithing is not part of New Testament teaching. According to him, tithing does not apply to born-again Christians. Kithcart argues that tithing is not an obligation for New Testament Christians. They are no longer under the Mosaic Law but under grace. God’s blessing in the New Testament is on those who give generously (2 Cor. 9:7), but not on those who tithe. Tithing is a matter of a legalistic obligation. Kithcart (2001:43) emphasizes more on giving offerings as a way of supporting the church.

Furthermore, Kithcart (2001:28) points out that Christians are not cursed because of not tithing as taught today using Malachi 3:9. This scripture was not addressing New Testament Christians.

⁶ Ephesians 2:15 Having abolished in His flesh the enmity, that is, the law of commandments contained in ordinances, so as to create in Himself one new man from the two, thus making peace,

Colossians 2:14 having wiped out the handwriting of requirements that was against us, which was contrary to us. And He has taken it out of the way, having nailed it to the cross.

Hebrews 8:13 In that He says, “A new covenant,” He has made the first obsolete. Now what is becoming obsolete and growing old is ready to vanish away. (KJV)

It was addressing the nation of Israel. Kitchart notes that New Testament Christians are no longer under the curse of the law because Christ became a curse for them (Gal.3:13). Born-again Christians are now free. Christ cannot curse his children for not tithing. According to him, tithing is a mere commandment of men. There is no scripture in the New Testament commanding born-again Christians to tithe. He opines that the only people who are cursed are those who preach another gospel that is not of God (Galatians 1:8-9).

Additionally, Kitchart (2001:15) notes that Christians support the gospel of Christ by giving, but not by the manipulation and deception of the New Testament tithing system. According to him, the New Testament is about faith and grace-giving from one's heart. It is not about threats and guilty conscience (2 Corinthians 9:6-7). The study agrees with Kitchart's findings.

Garganta (2020) argues that the New Testament does not command born-again Christians to tithe. It encourages them to give freely to support the church ministry and ministers. According to him, New Testament Christians are blessed by giving generously, cheerfully, and willingly (they give in faith with love). This research agrees with Garganta's finding.

Strom (2006) opines that tithing is not for New Testament Christians. He notes that though tithing is mentioned in the New Testament, there is no actual scripture telling Christians to tithe. According to him, the only scripture talking about tithing in the New Testament is Matthew 23:23 and Luke 11:42, here Jesus was addressing Pharisees who were still under the Mosaic Law. It is for this reason that Jesus never stopped them from tithing. Besides, the New Covenant had not begun. It was until his death and resurrection (Strom, 2006). Strom argues that in all letters of the apostles to the church, they never tell Christians to tithe. According to him, the above scriptures do not apply to New Testament Christians (Strom, 2006). Strom concludes that Christians are encouraged to give from the heart. Plenty of examples in the New Covenant mentioned people giving but not tithing (Strom, 2006).

Additionally, New Testament Christians are "no longer under the law, but under grace" (Romans 6:14). Strom further notes that Christians are led by the Holy Spirit but not by the law (Galatians 5:18). Therefore, they tithe if the Spirit of God tells them to do so, not by the instructions of men (Strom, 2006). Strom opines that the former regulation (the Law) is set aside because it is weak and useless (Hebrew 7:18-19). The New Testament Covenant is a Covenant of the heart. Thus,

born-again Christians give out of a heart overflowing with the love of God. The Old Testament law about tithing no longer exists.

Strom (2015) argues that in the New Testament, tithing is spoken of as part of the Old Testament Law. Thus, it is, for this reason, that born-again Christians cannot be manipulated into giving ten percent to church institutions. They are not guided by the Old Testament law. Strom puts more emphasis on giving as a way of supporting the church, but not tithing. This study agrees with Strom's findings.

Collins (2012) opines that the Levitical and Aaronic priesthods were abolished. According to him, "the priesthood was changed" (Hebrews.7:12). Therefore, it is for this reason that the church today has no right to receive the tithe once payable to the Levites. The change of priesthood also necessitated a change of law. Collins argues that neither did Paul nor any New Testament writer ever recommended or taught tithing. He further notes that Apostle Paul told Christians to give, but he never told them to tithe (2 Cor. 9:7). Thus, no more human priesthood exists between God and his people. The church has no right to claim for the tithes which were for the Levites under the Mosaic Law (Collins, 2012).

Additionally, Collins (2012) argues that no New Testament elder claimed a right to ask or demand tithes from believers. According to him, all Apostles were observant Jews who were non-Levites and could not demand or accept tithes. Thus, the New Testament believers do not owe any tithe to church elders or pastors because they are None-Levites (Collins, 2012). He notes that there is nowhere in the bible Apostle Paul or other Apostles and elders claimed to be under the new Melchizedek priesthood. Thus, the so-called pastors and elders have no right to take up this position. Collins notes that all the New Testament Christians are priests (1 Peter 2:9; Rev. 1:6; 5:10).

According to Moore (2010:61), no scripture in the bible where Apostles and Jesus Christ emphasized tithing as a teaching and a command for New Testament Christians. Moore argues that it is not even recorded in the book of Acts. Tithing law was a command in the Mosaic Law (Moore, 2010:63). Moore (2010:20) further notes that tithing puts Christians under a curse for adding it to the New Testament scripture, which neither Jesus nor the Apostles commanded. He opines that quoting Malachi 3 to the modern church is reviving the law which Jesus Christ

fulfilled. He concludes that revising the law will require the church to keep all of the laws, which is impossible (Moore, 2010:35).

Furthermore, Moore (2010:39, 40, 41) opines that neither did Apostle Paul support his ministry by using tithes nor burden the believers as it is today. According to him, no scripture in the New Testament account where the early church ministry lived on the tithe. Moore claims that in the Old Testament, the Levites received a command from God to take tithes from people (Hebrews 7:5). However, in the New Testament, the five-fold ministry has no command to take people's tithes (Moore, 2010:42). He further notes that the early church ministers worked or lived by faith and on God's provision to support themselves and the work of God. Thus, born-again Christians should give freely to support the local church, but not tithing (Moore, 2010:59).

Lemmon (2009) is another scholar who has written about tithing, and he argues that tithing is not part of the New Testament teaching. It was introduced under the Law of Moses to sponsor the expenses of the Levites (it was not for the modern ministers). According to him, the Levitical priesthood changed, hence change in the law (Hebrews 7:12). Lemmon opines that tithing was part of the Levitical priesthood under the Mosaic Law. New Testament Christians no longer worship under the Old Testament law. They serve Christ, priest of the order of Melchizedek. Christians under the New Covenant are under a new code (Romans 7:6). Lemmon notes that tithing nullifies the modern church from the New Covenant and cuts itself and its followers off from Christ (Lemmon, 2009).

According to Mivule (2008), there are no spiritual fathers in the Bible. The word spiritual father is not found anywhere in the New Testament. Mivule argues that the word spiritual father is used by those who want to control and manipulate for monetary gain. Furthermore, Mivule argues that the New Testament support Christian Church leaders, not spiritual fathers. According to him, Apostle Paul appointed various leaders in the Churches he opened (1 John 2:26, 27; 1 Corinthians 4:15; 11; Ephesians 1:2-4). However, he never referred to himself as "spiritual fathers."

Garganta (2020) opines that the New Testament is not at all clear on amounts and percentages that are to be given by Christians. According to him, Paul does not tell believers to tithe or to give according to percent. Jesus Christ also did not teach tithing, but he taught giving (Luke

6:38). The Bible encourages Christians to support the ministers and churches through giving (Garganta, 2020). The two times Christ mentioned about tithing in Matthew 23:23 and Luke 11:42, he was addressing the Jews who were still under the law, and this tithing was agrarian (Land tithing), not money or income from herbs (Garganta, 2020).

Moore (2010:45) rejects the storehouse tithing, which is referred to as the temple of God (church building) by some preachers today, who use Malachi 3:10 to justify their teaching and belief about tithing. He notes that there is no building storehouse in the New Testament for Christians to support, as it was in the Old Testament temple. It is the reason why Christians under the New Testament are not supposed to take tithes to these so-called church storehouses. Modern Christians are the temple of the Holy Spirit (the temple store) according to 1 Corinthians 3:16. Moore concludes that there is no New Testament scripture calling the church building the storehouse.

2.6 Conclusion

The literature review on the concept of tithing indicates that there is still disagreement among some scholars as to whether tithing is the mandated form of giving for believers. One of the main areas of disagreement centers on how the Old Testament fits into the life of the believer and the context of the New Testament. Some insist that because Apostle Paul never uses the word tithe except about Abraham paying tithes to Melchizedeke, he does not teach it. Others have stated that since it was part of the law, God has delivered them from the bondage of tithing. Still, others have termed the practice a “welfare program for preachers. Others argue that since they are under grace and live by faith, they tithe because they are led by the Holy Spirit but not by the law. However, though there are disagreements about tithing as seen above, tithing is not a New Testament teaching. There is no scripture in the Bible where New Testament Christians are commanded to tithe. Tithing was a requirement to those who were still under the Mosaic Law (Leviticus 27:30-31; Number 18:20-28; Deuteronomy 14:22-29). God himself gave them the commandments to practice this law. Christians today are not governed by Old Testament commands and laws. Christ nullified all these when he died on the cross (Galatians 3:11-12; Hebrew 7:18-19). Furthermore, the New Testament Christians are encouraged to give generously from the heart but not out of force (2 Cor. 9:7; Luke 6:38). They are led by the Holy Spirit. Thus they are only to tithe if He tells them to do so (Gal. 5:18). There are no percentage set for them.

Apostle Paul never told believers to tithe, but he told them to give freely (2 Cor. 9:7). Also, tithing was never emphasized by Jesus as a teaching or an obligation for New Testament Christians. Besides, he never received tithes from people because he never came from the tribe of Levi but from Judah. He only taught giving (Luke 6:38). The only time Jesus spoke about tithing in Matthew 23:23 and Luke 11:42. He was talking to the Jews who were still under the Mosaic Law, and they were still observing and respecting it.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This section shows the different ways in which data was collected in order to get valid and reliable information. It includes research design, study population, sample size, sampling methods, and research instruments for data collection.

3.1 Research Design

The researcher employed a case study with qualitative and quantitative approaches. The research analyzes the understanding of tithing among the Pentecostal leaders, the perspectives of the flock, New Testament teachings on tithing, and also the correspondences between the New Testament teachings on tithing and the perspectives on the same in Uganda's Pentecostal churches Nakawa division. This research design was selected in order to capture deep understanding of the study including the respondent's feelings, emotions, and non-verbal communications.

3.2 Study Population

This study targeted the Pentecostal leaders in Nakawa Division (such as Pastors, Apostles, Teachers and Evangelists) and their flocks. The researcher was interested in the leaders because they are the ones who teach about tithing, so they have first-hand information on the concept of tithing. She was also interested in the flocks since they are the people taught this concept. Hence, they can give valid information on how they perceive it. The number of Pentecostal churches in Nakawa division is not so clear since churches are very many, and they keep mushrooming. However, out of the unknown number of churches, the researcher targeted ten churches.

3.3 Sampling Size

The aim of using sampling was to ensure that information is gathered from various parts of the division since this is a vast area that cannot be fully covered due to limited time. The sample size was 130. It included 110 church members from the ten churches that were selected for the study,

taking at least 14 members from each church and twenty (20) church leaders from the ten (10) churches.

3.5 Research Instruments for Data Collection

In this study, the information was attained from both primary and secondary sources.

3.5.1 Tools for Collecting Secondary Data

The researcher used books, journal articles, and internet sources, some of which were published, and others were not.

3.5.1.1 Tools for Collecting Primary Data

Here the researcher got first-hand information from the respondents through interview guides, and questionnaires.

3.5.2 Interview Guide

The researcher prepared different relevant questions for the leaders and the flocks. The researcher had a face-to-face interaction with the respondents about the topic that helped him get detailed information.

3.5.2.1 Questionnaires

The researcher designed questions in the written form. The questionnaires were given to people who can read and write. These questionnaires were supplied to both the Pentecostal leaders and the flock (believers) to have detailed information about the study.

3.5.3 Methods for Data Collection

The researcher used interviews, survey and purposive sampling as methods for data collection.

3.5.3.1 Interview

The researcher asked questions to the respondents and recorded their voices after securing their consent. The researcher also used phone calls and research assistants to acquire information from the respondents. The leaders were interviewed in their respective offices since it was convenient

for them, while the flocks were interviewed at their respective churches, which were conducive for face-to-face interaction. These interviews were carried out using an interview guide, as seen in Appendix ii and iii.

3.5.3.2 Survey

The survey for the leaders comprised 16 questions, and ten (6) copies were distributed to them, and all were returned. On the side of the flocks, the survey comprised 12 questions, fifty (50) were distributed to them in different churches, but only 20 copies were returned, as referenced in Appendix i.

3.5.3.3 Purposive Sampling

The purposive sampling method is also called Judgmental sampling method. The purpose of using this method was to get information from the category of people who have knowledge about the study. The method made it possible to single out the target group which is able to give reliable information about tithing hence ensuring the reliability of the study.

3.6 Validity and Reliability

The validity and reliability of the research were ensured by pre-testing the research instruments. The researcher carefully designed the questionnaires for collecting data by ensuring that the questions prepared cover the content of the study and the objectives of the study. Thus reliable information from the selected respondents was got for the study by the use of the purposive sampling method.

3.7 Ethical Considerations

The researcher was open and honest with the participants. This was done by informing them of the aim and purpose of the study. It made the respondents avail the relevant information to the study.

The study was conducted with the consent of the respondents. The researcher assured them confidentiality during and after the research in case of sensitive information. He sought permission from them to include their views in the research. The researcher respected the privacy of the respondents on tithing when interacting with them. The respondents were given codes

from P1-P110 for flocks (believers) and L1-L20 for leaders in order to hide their identity for confidential purposes.

The researcher got an introductory letter from the University of World Mission Frontier (UMWF). It made it easier for the participants to trust the researcher with the information, hence opening up.

3.8 Gender Consideration

The researcher engaged both genders (male and female). They were 66 men and 64 women who participated in this study. This does not mean that the researcher's focus was more on men but because they participated more in this study than women. Since the researcher used the purposive sampling method, interviews were carried one on one.

3.9 Limitation of the Study

There was a challenge of un comfortability where some believers were not open enough to give the information. Some believers were unwilling to expose their pastors because of fear that they may be chased away from the churches.

There was also a challenge of inadequate finances for carrying out the research. Getting money for transport, buying data, air time, printing, photocopying, among others was a bit challenging. This is because the area under study was vast.

There was difficulty in accessing senior pastors and church leaders to get the research information because some pastors had tight security, and it was hard to reach them without an appointment. Also, some pastors tended to be busy, and it became hard for them to give the researcher their time which delayed the completion of the research.

3.9.1 Delimitation of the Study

The challenge of un comfortability was solved by ensuring the respondents of confidentiality of the information before, during, and after the study. The researcher respected the privacy of the respondents on tithing when interacting with them. The respondents were given codes from P1-P110 for flocks (believers) and L1-L20 for leaders in order to hide their identity for confidential purposes (their names were not mentioned). It made the respondents give information without fear.

The challenge of financial hardship was solved by using research assistants who voluntarily worked with the researcher by getting information from some churches. They recorded the information and sent it to the researcher. In some nearby places, the researcher went there on foot that reduced transport costs. He also used phone call interviews which were less expensive. Difficulty in accessing senior pastors and church leaders was solved by attending some of Sunday services. This drew the researcher closer to some pastors. The researcher also introduced himself by using an introductory letter from UWMF and assured them that the information he was collecting was for academic purposes only and not for business or spying purposes.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF RESEARCH FINDINGS

4.0 Introduction

This chapter deals with presentation and analysis of research findings. The findings are presented in line with the study objectives. Here the views were acquired using questionnaires and interviews. The questionnaires were distributed to selectively chosen respondents from the ten (10) churches. These included Bethsaida Church in Bukoto, Mbuya Pentecostal Church, Victory City Church (VCC) Ntinda, Nakawa Pentecostal Church, Royal Brides of Christ Ntinda-Kigoowa, C3 Bukoto Kisaasi road, The Way to Heaven Church Ntinda, Rural Evangelical Church Bukoto, Youth of Divine Destiny Ministries International Banda Kyambogo, and Passover Harvest Church. The researcher also had a face-to-face interaction with the respondents using an interview guide as indicated in the methodology (referenced in Appendix i, ii & iii).

4.1 Understanding of Tithing among the Pentecostal Leaders in Nakawa Division

Here the information is presented as it was received from interviews. The researcher interviewed 14 leaders in order to achieve the first objective (see Appendix ii). The responses from the participants were presented in form of the tables below and analyzed in percentages.

Table 4.1: Who can be categorized as Levites in the Church today?

Categories of Levites in the Church today	Frequency	Percentage (100%)
Pastors and Bishops	9	75%
All the Fivefold Ministry (i.e. Pastors, Evangelists, Teachers, Apostles, Prophets)	-	-
All the Ministers (i.e. Singers, Instrumentalists, Ushers, Intercessors)	2	10%
Believers (i.e. everyone who accepts Christ as his or her Lord and savior)	3	15%
None	-	-
Total	14	100

Source: Primary data from Leaders' Interviews

From table 4.1 above, 9 (75%) respondents revealed that Pastors and Bishops are categorized as Levites in the church today, 2 (10%) revealed that all the ministers, (that is to say, singers, instrumentalists, ushers, and intercessors) are the ones categorized as Levites and 3 (15%) revealed that believers (that is to say, everyone who accepts Jesus Christ as his or her Lord and savior) are categorized as a Levite in the church today. The results show that majority of the respondents revealed that Pastors and Bishops are categorized as Levites in the church today.

Table 4.2: Are they (Levites) supposed to Tithe?

Responses	Frequency (respondents)	Percentage (%)
Yes	14	100%
No	-	-
Total	14	100%

Source: Primary Data from the Leaders' Interviews

Table 4.2 shows that all the 14 (100%) respondents agreed that the Levites in the church today are supposed to tithe. The respondents agreed that the Levites are supposed to tithe in order to support God's work. Others said that the Levites are supposed tithe because it is a command for everyone to tithe. This implies that all the respondents agreed that Levites in the modern church are supposed to give tithes.

Table 4.3: Does the Bible say that the Tithe should be given to the Senior Pastor?

Responses	Frequency	Percentage (%)
Yes	10	80%
No	4	20%
Total	14	100%

Source: Primary data from the Leaders' Interviews

From table 4.3 above, 10 (80%) of the respondents agreed that the Bible says that the tithe should be given to the senior Pastor (1 Cor. 9:13-14 and Genesis 14:18-20), 4 (20%) disagreed. Those who disagreed said that the tithes should be brought into the house of God (the storehouse) to meet the needs of the local church (Malachi 3:10). This implies that majority of the respondents agreed that the tithe should be given to the senior pastor.

Table 4.4: Should a Pastor give a Tithe to his Spiritual Father? If yes prove by the use of scriptures

Responses	Respondents	Percentage (%)
Yes	3	15%
No	9	75%
Its optional	2	10%
Total	14	100%

Source: Primary Data from the Leaders' Interviews

From the above results in table 4.4, 3 (15%) revealed that a Pastor should give a tithe to his spiritual father, 9 (75%) disagreed, 2 (10%) revealed that it is an optional. Those who agreed that a pastor should give a tithe to his spiritual father proved by giving some scriptures like Galatians 6:6, 1 Cor. 9:13-14. The respondents who disagreed revealed that the tithe should be brought into the local church (Malachi 3:10). This show that majority of the respondents disagreed that a pastor should not give a tithe to his spiritual father, but it should be brought into the storehouse (the church), as seen in the table above.

Table 4.5: Who are Priests Today?

Priests today	Frequency	Percentage (%)
Pastors	10	80%
All born again Christians	4	20%
None	-	-
Total	14	100%

Source: Primary Data from the Leaders' interviews

The results above in table 4.5 shows that a total of 10 (80%) of the respondents noted that pastors are Priests today, 4 (20%) revealed that all born-again Christians are Priests today. Those who said that all born-again Christians are priests quoted 1 Peter 2:9 and Revelation 1:6 to justify their teaching and belief. The results from the table above indicate that majority of the respondents revealed that pastors are priests.

Table 4.6: Are Priests supposed to Tithe?

Response	Frequency	Percentage (%)
Yes	14	100%
No	-	-
Not sure	-	-
Total	14	100%

Source: Primary Data from the Leaders' Interviews

All 14 (100%) of respondents agreed that priests are supposed to tithe today. They give their tithe to the High Priest Jesus Christ, and they are supposed to tithe in order to support the needs of the local church.

Table 4.7: Does the Bible Advocate for a 10% or 30% Tithe?

Response	Frequency	Percentage (%)
10%	14	100%
30%	-	-
Not sure	-	-
None	-	-
Total	14	100%

Source: Primary Data from the Leaders' Interviews

The findings in Table 4.7 above show that all 14 (100%) respondents agreed that the Bible advocates for 10%, according to Malachi 3:10 and the tithe of Abraham. The participants revealed that tithing is a minimum for Christian giving. It is a mandatory for all Christians. However, one is free to tithe more than 10%. This indicates that all the respondents agreed that the Bible advocates for 10% tithe.

Table 4.8: Should Christians give the Festive tithe? (Deuteronomy 14:22-24)

Response	Frequency	Percentage (100%)
Yes	12	85%
No	1	7.5%
Not sure	1	7.5%
Un decided	-	-
Total	14	100.0%

Source: Primary Data from the Leaders Interviews

From table 4.8, 12 (85%) of the respondents revealed that Christians should give the festive tithe according to Deuteronomy 14:22-24, 1 (7.5%) disagreed and said that Christians should only give thanksgiving because the culture today is different from that of the Israelites, 1 (7.5%) of the respondents were not sure whether Christians should give this tithe. Those who agreed revealed that Christians should give this tithe to support the local church financially. The information from the above table implies that majority of the respondents revealed that Christians should give the festive tithe.

Table 4.9: Is there a Tithe that was eaten in the Old Testament?

Response	Frequency	Percentage (%)
Yes	12	85%
No	2	15%
Not sure	-	-
Un decided		
Total	14	100%

Source: Primary Data from the Leaders' Interviews

The data from the table above indicates that 12 (85%) of the respondents agreed that there is a tithe that was eaten in the Old Testament (Deuteronomy 14:23). Those who agreed said that today tithes are not consumed by every believer because they support the ministry. Also, not everyone falls under the category of Levitical priesthood today. 2 (15%) disagreed and said that people only ate offerings (Ezekiel 42:13; Leviticus 7:35-38). The findings from the table above

show that majority of the respondents agreed that there is a tithe that was eaten in the Old Testament.

Table 4.10: Is the Storehouse in the Old Testament the same as the Church (Building)?

Response	Frequency	Percentage (100%)
Yes	10	80%
No	4	20%
Not sure	-	-
Un decided	-	-
Total	14	100%

Source: Primary Data from the Leaders' Interviews

Table 4.10 indicates that 10 (80%) of the respondents revealed that the storehouse in the Old Testament is the same as the church (building) today (Malachi 3:10), 4 (20%) disagreed. Those who disagreed revealed that the church today refers to ministers. The results from the above table show that majority of the respondents agreed that the storehouse is the same as the church (Building).

Table 4.11: Showing the general common comments about the Understanding of Tithing among the Pentecostal Leaders in Nakawa division

Themes	Subthemes	Common Comments from Respondents
1. Levites in the church today	Who can be categorized as Levites in the church today?	Every believer is a Levite, Levites are the same as Priests (1 Peter 2:9), Levites are all ministers in the church (for example, Singers, Instrumentalists, Ushers, Intercessors) and everyone who accepts Christ, Levites are Pastors. (L1, L2, L3, L4, L5, L7).

2. Are the Levites supposed to tithe?	Are they supposed to tithe?	Yes, Levites are supposed to tithe in order to support God's work, they are supposed to tithe to support the priests (Pastors) financially. (L4, L3, L2, L1, L5, L7, L6, L8, L9, L10, L11, L12, L13, L14).
3. The tithe given to the senior Pastor	Does the Bible say that the tithe should be given to the senior Pastor?	No, the tithe should be brought in the house of the Lord to support the needs of the local church (Malachi 3:10) (L2, L4, L6, L7), Yes, the tithe should be given to the senior Pastor. They do a great job by sharing the word of God (Deuteronomy 18:3-4; 1 Corinthians 9:13-14). (L3, L1, L5, L13, L9, L12, L11).
4. Should a pastor give a tithe to his spiritual father?	Should a pastor give a tithe to his spiritual father? If yes, prove by the use of scriptures.	No, tithes should be brought in the church to support its needs (Malachi 3:10). (L4, L2, L6, L7, L10), Yes, there is no problem with that; a pastor should give a tithe to his father. They are the ones who feed Christians with the spiritual food. (L1), It is optional (L3), A tithe should be given to the senior pastor (where you fellowship from) (L5).
5. The Priests today	Who are priests today?	Pastors are priests today (L1, L5, L3, L2, L7, L9, L8, L11, L12, L13), All born-again Christians are priests (1 Peter 2:9; Rev. 1:6). (L4, L10).

6. Are Priests supposed to tithe?	Are Priests supposed to tithe?	Of course, Priests today are supposed to tithe because that is their office and the tithe is their salary. They are supposed to give their tithe to the High Priest Jesus Christ. They are supposed to tithe to support the needs of the local church. In the Old Testament, Priests were segregated and sanctified by God, but today people are priests by grace and gift. Thus they are supposed to tithe. (L4, L2, L5, L1, L3, L6, L7, L8, L9, L10, L11, L12, L13, L14).
7. Tithe 10% or 30%	Does the Bible advocate for a 10% or 30% tithe	The Bible advocate for 10%, according to Malachi 3:10 and the tithing of Abraham. It is a minimum for Christian giving. Ya! The Bible advocate for 10%, but one is free to tithe more than 10%, 10% is a mandatory for Christians but one is free to give more than 10% as a free will offering. (L1, L4, L3, L2, L5, L7, L8, L9, L10, L11, L12, L13, L14).
8. The festive tithe (Deuteronomy 14:22-24)	Should Christians give the festive tithe? (Deuteronomy 14:22-24)	Why not, Christians give the festive tithe to support the local church financially. We should give the festive tithe because the Bible tells us to give the increase of everything we get. (L2, L4, L3, L1, L7, L10, L9, L11), No Christians are supposed to give thanksgiving because we are under a different culture, not the culture of the Jews (L5).

9.The tithe eaten in the Old Testament	Is there a tithe that was eaten in the Old Testament?	Yes, the tithe was eaten by the tithers themselves (Deuteronomy 14:23). (L1, L3, L4, L8, L10, L11, L12, L6, L7 L13, L14), No, they only ate the offering. (L2, L5).
10. The storehouse (Church building)	Is the storehouse in the Old Testament the same as the church (Building)	Yes, the storehouse is the same as the church building. (L4, L3, L12, L10, L6, L7), the storehouse is not the same as the church building, it refers to ministers (L1, L2).
11.Tithing mentioned in the book of Acts	Why is tithing not mentioned in the book of Acts	Because it was the beginning of the new church led by the Spirit of God, not law (L2), Believers knew about this principle and they were faithfully practicing it though the word tithe is not mentioned anywhere because it was a command (Acts 2:42). Tithing is a command for everyone. (L4, L1, L3, L5, L7, L8, L10, L9, L13, L14, L11, L12).
12.Tithing mentioned in Acts 15	Why is tithing not mentioned in Acts 15	It was about the Jerusalem council not tithing (L2). The principle of tithing was known by all Christians (L1, L4, L3, L5, L6, L7).

13. Keeping tithing law and not circumcision law	Why should Christians keep tithing law and not circumcision law	Circumcision was a sign of agreement. It showed that Abraham was chosen from the rest of the people, but after the coming of Christ, we obtain salvation by faith (Galatians 5:1), We circumcise the hearts but not the body (L4, L5, L7, L6), Christians keep tithing law because it is a command to sustain the ministry, it is a relative law (practiced in both Testaments) (L2, L7, L8, L9).
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Source: Primary Data from Interviews

The results from table 4.11 above show the general common comments from the respondents about the understanding of tithing among the Pentecostal leaders in Nakawa division.

4.2 Understanding of Tithing among the Pentecostal Leaders

To answer and achieve this objective, the data was presented, analyzed following the major theme in the objective and its break-down into sub-themes. The information is being presented, as it was received with the support of both questionnaires (6 respondents) and interviews (14 respondents), in comparison with the literature review in chapter two.

4.2.1 Levites in the Church Today

Here the respondents were asked to reveal who can be categorized as Levites in the church today? (See question 7. [a], Appendix i, Part C & question 4 Appendix ii). The results are summarized in Table 4.12.

Table 4.12: Who can be categorized as Levites in the Church today?

Categories of Levites in the Church today	Frequency	Percentage (100%)
Pastors and Bishops	4	66.7%
All the Fivefold Ministry (i.e. Pastors, Evangelists, Teachers, Apostles, Prophets)	-	-
All the Ministers (i.e. Singers, Instrumentalists, Ushers, Intercessors)	1	16.7%
Believers (i.e. everyone who accepts Christ as his or her Lord and savior)	1	16.7%
None	-	-
Total	6	100

Source: Field Data from the Questionnaires

From table 4.12 above, 4 (66.7%) respondents revealed that Pastors and Bishops are categorized as Levites in the church today, 1 (16.7%) revealed that all the ministers, (that is to say, singers, instrumentalists, ushers, and intercessors) are the ones categorized as Levites, and 1 (16.7%) also revealed that believers, that is to say, everyone who accepts Jesus Christ as his or her Lord and savior is categorized as a Levite in the church today. The results show that majority of the respondents revealed that Pastors and Bishops are categorized as Levites in the church today.

The finding in table 4.12 is supported by an interview the researcher had with respondent L1 on 4th/10/2020, who explained that:

Levites in the church today are ministers, for example, ushers, singers, instrumentalists, intercessors. He said that everyone who accepts Christ is a Levite. In a discussion held on 8th /5/2020, respondent L3 stated that Levites are the same as Pastors today. They are full-time ministers being chosen and sanctified by God to do his work. They have no jobs but are called by God to sit in the church while serving his (God) people.

Relatedly, Timothy (2004) maintained that tithes are salaries for the pastors followed by the evangelists, teachers of the word, worship leaders or deacons, the orphans, widows, and strangers. The children of Israel represent the flock today, and they must give tithes to the Levites and priests (which represent the pastors in the church today). Christians today have to tithe to the local church to support the pastors for their services (Number 18:21, 24, 2 Chronicles 31:4-6).

This finding is also in line with the interview the researcher had with participant L3 on 3rd/10/2020, who intimated that:

Levites are the Pastors in the church today. They are the full-time ministers called by God to leave their manual jobs and serve him. He explained that God has set them apart to do his work in the local church (the work of serving and leading his [God] people).

However, this finding is contrary to the findings of Garganta (2020), who argues that tithing taught today in churches is not the same as the biblical tithe. According to him, in the Old Testament, God gave tithes to the Levites as an inheritance in return for their service and to compensate them for having no personal inheritance of land (Number 18:21-26). However, the church today has no agrarian system, no Levites, and every Christian is a priest, the temple, and co-workers with Christ (1 Peter 2:5; 1 Peter 2:9 and Revelation 1:6). This is the reason why they are not supposed to tithe (Garganta, 2020). Thus tithing is not for New Testament Church.

The study finding also contradicts with the findings of Rusell (2007:8), who noted that the tithe was for the Levites and the poor who never possessed the land. It was not for building houses of worship as it is today. The tithe never consisted of money. Though it was exchanged into money by those who came from afar to the temple to tithe, they never tithed money (Deuteronomy 14:24-26).

4.2.2 Are the Levites Supposed to Tithe?

Here the respondents were asked whether the Levites are supposed to tithe as indicated in question 7. [b], Appendix i, part C & question 5, Appendix ii, all of them agreed that the Levites in the church today are supposed to tithe. The results of this were presented in the table below.

Table 4.13: Are they supposed to Tithe?

Responses	Frequency (respondents)	Percentage (%)
Yes	6	100%
No	-	-
Total	6	100%

Source: Field Data from the Questionnaires

Table 4.13 shows that all the 6 (100%) respondents agreed that the Levites in the church today have to pay tithes. This implies that all the respondents agreed that the Levites in the modern church have to give their tithes.

The findings from the table above are in line with the interview the researcher had with respondent L1 on 4th/10/2020, who agreed that:

“Yes, Levites in the church today are supposed to tithe. He opined that the Levites in the modern church have to give tithes to support the local church financially because they are the ones who go out and work. In the Old Testament, the Levites gave the tenth of tithes to the Priests to support them while doing God’s work. Thus, the Levites who are ministers in the church today must give tithes to priests because they do not do manual work, but only work for God.”

Participant L3 had this to say during the discussion with a researcher held on 8th/3/2020: Levites who are pastors today are supposed to tithe after receiving it from believers. That is their salary. Hence, they have to return it to God, who is more superior to them (to finance his work). Participant L2 also agreed that Levites are supposed to tithe in the church to support God’s work (Leader participant L2 interview held on 3rd/5/2020).

However, this finding is contrary to the findings of Ernest (1997), who reported that tithes were for the tribe of Levi, one of the twelve tribes of ancient Israel. It was an inheritance for their lack of land in Israel and the work they performed (Number 18:21-24). According to him, no one else has the slightest authority to receive it. Jesus Christ, while teaching on earth never demanded the tithe to fund his work because he came from the tribe of Judah, not Levi. Also, Apostle Paul worked as a tentmaker to support himself and the ministry (Acts 18:1-3). There is nowhere in the bible written that Paul used tithes to support his ministry (he neither tithed nor told believers to tithe). Martin concludes that no tithe to Christian ministers. The Old Testament Levites are not

replaced by pastors (Martin, 1997). Today all Christians are Priests. Old Testament Levitical priesthood no longer exists.

4.2.3 The tithe given to the Senior Pastor

The respondents were requested to reveal whether the bible says that the tithe should be given to the senior Pastor as indicated in question 8 [a]. Part C, Appendix i& question 6, Appendix ii. The findings were summarized in Table 4.14 below.

Table 4.14: Does the Bible say that the Tithe should be given to the Senior Pastor?

Responses	Respondents	Percentage (%)
Yes	4	66.7%
No	2	33.3%
Total	6	100.0%

Source: Field Data from the Questionnaires

From table 4.14 above, 4 (66.7%) of the respondents agreed that the Bible says that the tithe should be given to the senior Pastor according to Galatians 6:7-8, Deuteronomy 18:3-4, 1 Cor. 9:13-14 and Genesis 14:18-20, 2 (33.3%) disagreed that the Bible says that the tithe should be given to the senior Pastor. This indicates that the majority of the respondents agreed that the tithe should be given to the senior Pastor.

In a discussion with respondent L4, held on 3rd/10/2020, he reiterated that:

Tithes should be brought into the house of the Lord to meet the needs of the local church. For example, needs like fuel, water, and electricity bills according to Malachi 3:10. He concludes by saying that tithes should not be taken or given to a senior or spiritual father but must be taken into the house of God.

This finding is also in line with a conversation the researcher had with respondent L2 on 3rd/5/2020 who said that:

“No, tithes should not be given to the senior pastor because the local church has the administrative office where they can be taken in order to support and finance the needs of the whole church (like paying for church bills) but not given to the senior pastor only.

The findings above are supported by an interview a researcher had with respondent L3 on 8th/3/2020, who agreed that:

“Yes, the tithe should be given to the senior Pastor because he is a priest and a Levite (Deuteronomy 18:3-4). He explained that they are the ones who lead the church by preaching the good news to people (they represent Christ on earth). He further explained that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar (1 Corinthians 9:13-14). Hence they are the right people to receive tithes.

However, this finding has no scriptural evidence to show that the tithe should be given to the senior pastor. There is no scripture in the Bible where tithes were given to the senior pastor. In the New Testament, Jesus never received or taught tithing to New Testament believers. He came from the tribe of Judah, not from Levi (Hebrew 7:14). Paul also never received tithes from people. He only told people to give (2 Cor 9:7). The scriptures quoted by the respondents (Gal. 6:7-8; Deut. 18:3-4; 1 Cor. 9:13-14; Gen 14:18-20) do not support tithing in the New Testament. Most of the scriptures above do not even mention the word tithe apart from Genesis 14, but it does not support the teaching of tithing in the New Testament.

4.2.4 Should a Pastor give a Tithe to his Spiritual Father?

The respondents were requested to prove whether a pastor should give a tithe to his spiritual father. They were also asked to prove their answers if they agree by using scriptures from the bible as indicated in question 8, Appendix i, part C& question 7, Appendix ii. The information they gave was summarized in Table 4.15 below.

Table 4.15: Should a Pastor give a Tithe to his Spiritual Father? If yes prove by the use of scriptures

Responses	Respondents	Percentage (%)
Yes	4	66.7%
No	2	33.3%
Total	6	100.0%

Source: Field Data from the Questionnaires

From the above results in table 4.15, 4 (66.7%) revealed that a Pastor should give a tithe to his spiritual father, 2 (33.3%) disagreed. Those who agreed proved by giving some scriptures like Malachi 3:10, Galatians 6:6, 1 Cor. 9:13-14, and Genesis 14:18-20. This show that majority of the respondents agreed that a pastor should give a tithe to his spiritual father, as seen in the table above.

This research finding is in line with an interview the researcher had with participant L1 on 4th/10/2020, who responded that:

“Yes, the tithe should be given to the spiritual father. He explained that there are two kinds of spiritual fathers. That is to say, the one who teaches the word in the church and the one who made you confess Christ. Thus, he noted that you can give your tithe to the one who feeds you with spiritual food, who prays, and always checks on you.”

In Interviews held on 3rd/10/2020 with respondent L4, and 3rd/5/2020 with respondent L2 they urged that the tithe should be brought into the local church where believers receive spiritual food but not given to the spiritual fathers. It helps to finance the ministry of God. In Malachi 3:10, the bible says bring the tithe into the house of the Lord. It does not say bring the tithe to the spiritual father. Those telling and teaching their flock to give it to their spiritual father are doing the wrong thing.

4.2.5 The Priests Today

The respondents were requested to reveal who the priests today. They were also asked to give views on whether they are supposed to tithe or not, as indicated in question 10, Appendix ii, part C & question 8 & 9, Appendix iii. The result is presented in table 4.16 & table 4.17 below.

Table 4.16: Who are Priests Today?

Priests today	Frequency	Percentage (%)
Pastors	4	66.7%
All born again Christians	2	33.3%
None	-	-
Total	6	100.0%

Source: Field Data from the Questionnaires

The results above in table 4.16 shows that a total of 4 (66.7%) of the respondents noted that pastors are Priests today, 2 (33.3%) revealed that all born-again Christians are Priests today. Those who said that all born-again Christians are priests quoted 1 Peter 2:9 and Revelation 1:6 to justify their position. Thus, the information from the table shows that majority of the respondents revealed that Priests today are Pastors.

This finding is supported by an interview the researcher had with respondent L1 on 4th/10/2020, who explained that:

Priests today are pastors who are full-time ministers. They are called by God from their professional jobs to serve him. According to him, they are the ones who keep the fire burning on the altar (they keep it by praying and interceding for their flock). For instance, in the Old Testament, the priests always kept the fire on the altar of God burning (Leviticus 6:12-13).

This finding is in agreement with the findings of Timothy (2004), who notes that the Old Testament Levites and priests represent pastors (priests) in the New Testament who are called and chosen by God.

This finding is also supported with the discussion a researcher had with participant L4 held on 3rd/10/2020, who intimated that:

Every born-again believer is a priest of God (according to 1 Peter 2:9). The reason is that they can reach God themselves in case they need anything without going through a pastor or a priest like in the Old Testament. Their priesthood is given to them freely as a gift from God. It is gift given to everyone accepts Christ, unlike in the Old Testament where priests were elected by God and sanctified to serve him (it was their office).

Table 4.17: Are Priests supposed to Tithe?

Response	Frequency	Percentage (%)
Yes	6	100%
No	-	-
Not sure	-	-
Total	6	100%

Source: Field Data from the Questionnaires

According to the information from the table above, all the 6 (100%) respondents agreed that priests are supposed to tithe today.

This research finding is supported by the discussion the researcher had with respondent L1 held on 4th /10/2020, who explained that:

Priests today (Pastors) are also supposed to tithe because that is their office. Once they receive from the Levites (singers, instrumentalists, ushers), they have to give to the high priest Christ Jesus as Abraham paid his tithe to Melchizedek Priest of the highest God(he represented Christ in the Old Testament). He remarked that they (Priests) are supposed to tithe to support the work of God.

This finding is in agreement with the findings of Timothy (2004), who opined that priests are supposed to tithe back to their churches after receiving them (tithes) from believers. It is through their (Pastors) tithes that the chief priest Aaron who represents Apostles and prophets in churches today is supported because they have no inheritance nor part in the churches they work between churches (Hebrew 7:9, Number 18:20; 1 Corinthians 9:6) (Timothy, 2004). Through tithes, the work of evangelism is supported. Timothy concluded that there is no difference between the New and the Old Testament.

During the interview the researcher had with participant L4 on 3rd/10/2020, he agreed that:

“Yes, Priests today (all the born-again Christians) are supposed to tithe to support the needs of the church. According to him, their priesthood is a gift given to them by Christ. He noted that priests in the Old Testament were exempted from tithing because of the office they were placed in (not everyone was a priest like today). These were chosen and sanctified to serve God without doing any other work. However, today’s priests go out and work. Thus they are supposed to tithe.

However, this finding contradicts with the findings of Kithcart (2001:11), who opined that priests in the New Testament are not supposed to tithe. In the Old Testament, God commanded the Levites to take the “tithe of tithes” to the house of God and the chambers of the storehouse (Number 18:26; Nehemiah 10:38). It was the priests’ portion that they received from the Levites. Today’s priests have no command to receive tithes. It is for this reason that New Testament

priests cannot tithe be pastors or their flock. We are all priests of the highest God. Today the ministry of God is supported by free-will offerings, not tithes.

4.2.6 Tithe 10% or 30%?

The respondents were requested to reveal whether the Bible advocates for a 10% or 30% tithe as shown in question 11, part C, Appendix ii & question 10, Appendix iii. The majority of Pentecostal Christians believe that the bible advocate for ten percent. The results were summarized in table 4.18.

Table 4.18: Does the Bible Advocate for a 10% or 30% Tithe?

Response	Frequency	Percentage (%)
10%	6	100%
30%	-	-
Not sure	-	-
None	-	-
Total	6	100%

Source: Field Data from the Questionnaires

The finding from Table 4.18 above shows that all the 6 (100%) respondents agreed that the Bible advocates for 10%. However, they noted that tithing is a minimum for the Christian giving, and you are free to tithe more than 10% according to how the Spirit of God directs you. This indicates that all agreed that the Bible advocates for 10% tithe.

The findings above were supported by the discussion with respondent L4 held on 3rd/10/202 when he was asked whether the Bible advocates for a 10% or 30% tithe, he agreed that:

“Yes,” the bible advocates for ten percent (10%) as a minimum for Christian giving according to Malachi 3:10 and according to Abraham’s tithe. He gave a tithe of all to Melchizedek, the priest of the highest God (Genesis 14:20). However, when you read about what the Israelites tithed, it was more than ten percent. Therefore, Christians today can give more than ten percent.

Participant L1 had this to say during an interview held on 4th/10/2020:

The Bible advocates for 10%, Abraham whom we all imitate, gave 10% to Melchizedek Priest of the highest God. Thus, we are also supposed to follow his tithing lifestyle. He further noted that ten percent (10%) is just for beginners, but God wants Christians to give more than 10% (Especially we under grace because God has blessed us so much), and everything we have belongs to him (God). It is for this reason that Jesus told the young man to go and sell his property and give it to the poor. Christians are just stewards. Thus God deserves more than ten percent (10%) because he is the owner of all things.

A discussion with participant L3, held on 8th/3/2020, reiterated that ten percent (10%) is for the learners (For those who have just accepted Christ in their lives), but those who have been in salvation for long can give 20%, 30%, 40%, or even more than that according to what they earn. In the New Testament, tithing is a standard for Christian giving. It shows that they love God. He further noted that Christians need to give God a tithe more than those in the Old Testament because they are under grace. They have to do it in faith to please God.

Participant L2, in an interview on 3rd/5/2020, intimated that the Bible advocates for ten percent (10%). According to him, when you read Malachi 3:10, and in Genesis 14:20, Abraham gave a tenth of all to God, and also Jacob did the same. However, Christians under the New Testament Covenant (the ones led by the Holy Spirit) should at least give more than ten percent (10%) than the Jews who were led by the Mosaic Law in the Old Testament Covenant because this tithe was fixed.

However, this finding contradicts with the findings of Garganta (2020), who opined that the New Testament does not fix amounts and percentages that are to be given by Christians. According to him, Paul does not tell believers to tithe or to give according to percentages. There is no scripture in the Bible telling New Testament Christians to give in percentages. Apostle Paul told believers to give as they purpose in their hearts (to give freely) (2 Cor. 9:7). The Bible encourages Christians to support the ministers and churches through giving, not tithing (Garganta, 2020).

4.2.7 The Festive Tithe (Deuteronomy 14:22-24)

The respondents were requested to reveal whether Christians should give the festive tithe according to Deuteronomy 14:22-24. They were also asked to give the reason (s) for their answer

as indicated in question 12, part C, Appendix i& in question 11, Appendix ii. The information was presented in table 4.19 below.

Table 4.19: Should Christians give the Festive tithe? (Deuteronomy 14:22-24)

Response	Frequency	Percentage (100%)
Yes	6	100%
No		
Not sure	-	-
Un decided	-	-
Total	6	100%

Source: Field Data from the Questionnaires

From the data above, all 6 (100%) respondents admitted that Christians should give the festive tithe according to Deuteronomy 14:22-24, as seen above. They pointed out that Christians should tithe the increase of their seed, as the Bible says. That this kind of tithe shows that Christians fear and love their God. Believers have to give this tithe to support the needs of the church.

This research finding was supported by the discussion the researcher had with respondent L2 on 3rd/5/2020, who admitted that:

Christians should give the festive tithe to support the local church financially by printing out books, paying for the church bills, and supporting the ministers. He further noted that though all Christians do not come to eat together as it was in the Old Testament, the money collected does the work of God, like organizing seminars and conferences. According to him, in these meetings, Christians share and eat together as the body of Christ. Thus, this tithe is important, although it is not performed as quoted in Deuteronomy 14:22cf.

Participant L4, in an interview held on 3rd/10/2020, when he was asked whether Christians should give the festive tithe (Deuteronomy 14:22-24), he said that “yes, Christians should give the festive tithe because even the Bible says that Christians should tithe of all their increase (Deuteronomy 14:22).” This kind of tithe shows that Christians fear and love their God (Deuteronomy 14:23).

4.2.8 The Tithe Eaten in the Old Testament

Here the respondents were asked to reveal whether there is a tithe that was eaten in the Old Testament. They were also requested to view why it is not eaten today as indicated in question 13-part C, Appendix i& in question 12, Appendix ii. The information is summarized in table 4.20.

Table 4.20: Is there a Tithe that was eaten in the Old Testament?

Response	Frequency	Percentage (%)
Yes	4	66.7%
No	1	16.7%
Not sure	-	-
Un decided	1	16.7%
Total	6	100.1%

Source: Field Data from the Questionnaires

The data from the table above indicates that 4 (66.7%) of the respondents agreed that there is a tithe that was eaten in the Old Testament. Deuteronomy 14:23 was given as a referencing scripture to support this view. They agreed that the tithe was eaten in the Old Testament. However, today tithes are not consumed by every believer because they support the ministry. Also, not everyone falls under the category of Levitical priesthood. 1 (16.7%) disagreed and said that people only ate offerings (Ezekiel 42:13). While 1 (16.7%) did not mention anything, as seen above. The data shows that the majority of the respondents agreed that there is a tithe that was eaten in the Old Testament, as seen in the table above.

This finding was supported by the conversation the researcher had with respondent L1 on 4th/10/2020, who reiterated that:

“Yes, there was a tithe that was eaten in the Old Testament according to Deuteronomy 14:23 because people came from afar to bring this tithe. They reached when they are tired. It is the reason why they used to eat it. He further noted that by then, the temple was only one. However, today this tithe is not consumed by all Christians, but a few. It is because churches and Christians tithe money (Not produce or herds like it was in the Old Testament). Today this tithe is there to support the ministry of God. He further

noted that this tithe is not eaten by all Christians today because Uganda is a different country, and the culture is also different. That is to say, the way things are done is different from the Jewish culture.

In an interview with respondent L3 held on 8th/3/2020, he agreed that there was a tithe eaten in the Old Testament. He said that even today, it is eaten by a few. This tithe is consumed by those who fall under the Levitical Priesthood (like the Pastors, Bishops who are full-time ministers). It is so because not every Christian falls under this category. This finding is also in line with that of respondent L2, who agreed that there was a tithe that was consumed in the Old Testament. However, today it is not eaten because its purpose is to support the ministry of God (Respondent L2 3rd/5/2020).

The finding of this study is contrary to Deuteronomy 14:22-23. God himself commanded the Israelites to tithe all the increase of their grain the field produced year by year. It was not money-based. Today there is no scripture in the New Testament Covenant supporting this. Additionally, the Israelites gathered together as a chosen nation to the place where God chose for them, probably Jerusalem. However, today this is impossible because there are many churches. Secondly, this tithe was eaten by the tithers. It was neither brought in the temple nor used to build the temple. Additionally, this tithe is not observed. Today leaders look at one tithe; that is the Levite tithe (the tithe given to pastors). Thus the festive tithe does not apply to born-again Christians.

4.2.9 The Storehouse

The respondents were requested to reveal whether the storehouse is the same as the church (the building). They were asked to give scriptures to prove their answers if they agree that the storehouse is the same as the church as indicated in question 15, part C, Appendix i & in question 13, Appendix ii. The data was presented in table 4.21.

Table 4.21: Is the Storehouse in the Old Testament the same as the Church (Building)?

Response	Frequency	Percentage (100%)
Yes	4	66.7%
No	2	33.3%
Not sure	-	-
Un decided	-	-
Total	6	100.0%

Source: Field Data from Questionnaires

The data from table 4.21 indicate that 4 (66.7%) respondents revealed that the storehouse in the Old Testament is the same as the church today (building). It is the temple and is where tithes should be taken to support the church (Malachi 3:10). God told the nation of Israel to bring tithes in his temple (in his house). 2 (33.3%) disagreed that the storehouse is not the same as the church today. It was just a separate room for storing tithes and offerings. The information from the table above indicates that majority of the respondents agreed that the storehouse is the same as the church building.

The finding was supported by the discussion the researcher had with respondent L4 on 3rd/10/2020, who agreed that:

“Sure, the storehouse talked about in Malachi 3:10 is the same as the church today (the building). It is where born-again Christians should bring their tithes. God himself commanded the Christians to bring tithes in his house to support his servants and to finance the ministry. Failure to tithe does not show commitment to God, and if God is not the Lord of your money, then he is not the Lord of your life.”

In the same discussion, respondent L4 reiterated that tithing brings a certain level of God’s provision and protection to those who practice it faithfully. It does not necessarily bring curses as recorded in Malachi 3:9 because Christ took away the curse of the law. However, failure to live by this principle of God brings consequences as a result of disobedience (God’s principles are standard). Those who do not tithe miss God’s covering (protection). They do not have the authority to stand and rebuke the devourer.

The finding is also in line with an interview the researcher had with participant L1 on 4th/10/2020, who argued that:

The storehouse (Malachi 3:10) is not the same as the church building, but it refers to the people or the ministers. The storehouse was just a room where tithes were kept. The house of God or the church today refers to ministers. Therefore, Christians should bring tithes to the ministers but not the building.

A discussion with respondent L3 held on 8th/3/2020 intimated that:

The storehouse is the same as the church (Building) today. He said that When you read Malachi 3:10, God told the Jews to bring the tithe in his storehouse (his temple) so that there may be food for his servants. Thus, Christians today should bring tithes in the church to support the ministers and the ministry of God. He further explained that tithing is not the only way of giving God thanks for His provision, but it is also a seed we sow into his house and work. Whenever God blesses us financially, we ought to give back 10% of it to his house. If we choose to tithe, God promises to hold back the enemy and put his plans to shame (Malachi 3:8-12).

However, this research finding is contrary to the findings of Rusell (2007:109-110) and Kitchart (2001:11), who rejected the “storehouse” tithing. They argue that the church today is not a storehouse. The storehouse mentioned in Malachi 3:10 was not referring to a church or temple of God as today. According to them, it is unscriptural for the preachers today to call the church a storehouse. The storehouse in Jerusalem was just a room for keeping goods (Nehemiah 10:38; 12:44; 13:4-5). It did not permanently contain the whole tithe since most Levites required it in the Levitical cities where they and their extended families lived. Therefore, it is for this reason that the church cannot be called the storehouse.

4.3 Perspectives of the Pentecostal Flocks (Believers) on tithing in Nakawa Division

Here the information is being presented as it was received from interviews. The researcher interviewed 90 flocks (believers) from the 10 churches in order to achieve the second objective (see Appendix iii). The responses from the participants were presented inform of the tables below and analyzed in percentages.

Table 4.22: How many Categories of Tithes are in the Old Testament?

Response	Frequency	Percentage (100%)
3	-	-
1	59	70%
Not sure	25	15%
I don't know	5	10%
Many tithes	1	5%
Total	90	100%

Source: Primary Findings from the Flock Interviews

The data from table 4.22 indicates that 59 (70%) of the respondents revealed that there is only one category of the tithe in the Old Testament (The one which goes to Levites), 25 (15%) of the respondents were not certain of how many tithes are in the Old Testament, 5 (10%) don't know how many tithes are in the Old Testament, and 1 (5%) responded that there are many tithes (for instance love offering, seed offering, free-will offering and so many others). The results from the table above shows that majority of the respondents revealed that there is only one category of the tithe in the Old Testament.

Table 4.23: Should Christians give Tithes?

Response	Frequency	Percentage (100%)
Yes	90	100%
No	-	-
Un decided	-	-
Not sure	-	-
Total	90	100%

Source: Research Findings from Interviews with the Flock

All 90 (100%) respondents agreed that Christians should give tithes. They revealed that Christians should give tithes because it is the only way to success and prosperity. It is a sign of love and obedience (Malachi 3:10). The results revealed that Christians should tithe because Abel and Cain tithed. They should also tithe because it is a command by God. Born-again Christians should also tithe so that there may be plenty of food in the house of God. According to

the information from the table above, all the respondents agreed that Christians should give tithes.

Table 4.24: Are Christians called Priests in the New Testament?

Response	Frequency	Percentage (100%)
Yes	59	70%
No	25	15%
Not sure	5	10%
Un decided	1	5%
Total	90	100%

Source: Research Findings from Interviews with the Flock

From the table above, 59 (70%) of the respondents agreed that Christians are called Priests in the New Testament (1 Peter 2:9 and Revelation 1:6, 25 (15%) disagreed, 5 (10%) were not sure, and 1 (5%) was quiet. Those who disagreed responded that it is only Pastors who are called Priests in the New Testament. This show that majority of the respondents agreed that Christians are called priests, as seen in the table above.

Table 4.25: Are they supposed to Tithe since they are Priests?

Response	Frequency	Percentage (100%)
Yes	75	81%
No	15	19%
Not sure	-	-
Undecided	-	-
Total	90	100%

Source: Research Findings from Interviews with the Flock

The results from table 4.25 show that 75 (81%) of the respondents agreed that Priests in the New Testament are supposed to tithe, 15 (19%) disagreed. Those who agreed revealed that everybody, either pastors or their flock, must tithe to support the local church and the five-fold ministry. They have to tithe because the tithe is given to the King of kings and the High Priest Jesus Christ. Those who disagreed said that it is only believers who are supposed to tithe, not pastors.

The responses from the table above indicate that majority of the respondents revealed that Priests are supposed to tithe.

Table 4.26: Are Christians supposed to Tithe Money?

Response	Frequency	Percentage (100%)
Yes	75	81%
No	-	-
Not sure	-	-
Both money & tangible things like food and animals	15	19%
Total	90	100%

Source: Research Findings from Interviews with the Flock

From table 4.26, 75 (81%) of the respondents agreed that Christians are supposed to tithe money, 15 (19%) revealed that Christians can tithe both money and tangible things like food and animals. The results from the table above shows that majority of the respondents revealed that Christians are supposed to tithe money.

Table 4.27: Who in the Old Testament ever Tithed Money?

Response	Frequency	Percentage (100%)
None	75	81%
Not sure	15	19%
Undecided	-	-
The Jews	-	-
Total	90	100%

Source: Research Findings from Interviews with the Flock

The information from the table shows that 75 (81%) of the respondents revealed that no one in the Old Testament tithed money. 15 (19%) were not sure. This indicates that the majority of the respondents revealed that no one in the Old Testament tithed money.

Table 4.28: Is Tithing a Command for Christians?

Response	Frequency	Percentage (100%)
Yes	89	95%
No	1	5%
Not sure	-	-
Undecided	-	-
Total	90	100%

Source: Research Findings from Interviews with the Flock

From the table above, 89 (95%) of the respondents agreed that tithing is a command for Christians, 1 (5%) of the respondents disagreed. Those who agreed mainly quoted Malachi 3 as a reference. The data from the table indicates that majority of the respondents agreed that tithing is a command for Christians.

Table 4.29: Does Tithing put Christians under the Curse of the Law?

Response	Frequency	Percentage (100%)
Yes	89	95%
No	1	5%
Not sure	-	-
Undecided	-	-
Total	90	100%

Source: Research Findings from Interviews with the Flock

From the table above, 89 (98%) of the respondents viewed that tithing put Christians under the curse of the law, 1 (5%) disagreed. Those who agreed that tithing put Christians under the curse quoted Malachi 3:8-9. While those who disagreed revealed that tithing does not put Christians under the curse of the law because Christ took it away. However, those who do not tithe miss his protection and blessing because tithing is God's principle. This show that majority of the respondents agreed that tithing put Christians under the curse of the law.

Table 4.30: Showing the general common comments of respondents about the Perspectives of the Pentecostal Flock on Tithing in Nakawa division

Themes	Subthemes	Common Comments from the Respondents
1. Tithes in the Old Testament	How many categories of tithes are in the Old Testament	There is only one category of a tithe (P6, P5, P4, P1, P2, P16, P15, P14, P17, P18, P19, P20), Am not sure of how many types of tithes are in the Old Testament (P8, P10, P9, P11), There are many tithes in the Old Testament; for example, love offerings, Free will offerings, silver and Gold (P3), I don't know (P12, P13).
2. Christians give tithes	Should Christians give tithes	Why not, Christians should give tithes, it is the way that shows that we love God, the tithe supports the ministers and the needs of the local church, they should tithe because it is a command from God, it is a sign of obedience (Malachi 3:10-12), It is the only way to success and prosperity, It is the only principle that brings blessings and knowledge, they should give tithes because even Abel tithed (P14, P15, P1, P3, P25, P13, P16, P9, P12, P8, P4, P7, P5, P6, P11, P17, P18, P19, P20, P2, P7, P10, P21, P22, P23, P24, P25, P26, P27, P28, P29, P30, P31)
3. Priests in the New Testament	Are Christians called priests in the New Testament?	Ha, am not sure whether Christians are called Priests in the New Testament (P13, P20, P1, P8, P10), it is only pastors who are called Priests in

		the New Testament, Priests are the five-fold ministry (P9, P17, P16, P5, P6, P17), All Christians are called priests, according to 1 Peter 2:9 and Revelation 1:6 (P18, P2, P19, P12, P11, P31, P30, P29, P24, P26, P26, P25)
4. Priests in the New Testament	Are they supposed to tithe since they are called priests	Yes, priests are supposed to tithe, Tithing is for everyone either pastors or believers (P9, P21, P25, P6, P11, P30, P19, P18, P24), It is only believers who are supposed to tithe, they should tithe to support the full time ministers (P22, P6, P17, P5, P29)
5. Tithe in form of money	Are Christians supposed to tithe money?	They are supposed to tithe, but one is free to tithe whatever he or she feels like tithing (P23, P16, P24), They can tithe money because most of people earn money; especially those who live in towns (the office is their farm) (P5, P13, P7, P18, P1, P22, P20, P21, P17, P11), Christians need to tithe money, the Jews tithed crops and animals because they never had money (P25, P26)
6. Money tithed in the Old Testament	Who in the Old Testament ever tithed money?	Hmm! Am not sure (P4, P16, P11, P10, P8, P12), No one tithed money in the Old Testament, but they tithed it in the New Testament (Acts 5) (P5, P2, P1, P19, P15, P17, P27, P30, P31, P20, P22, P23)

<p>7. Tithing is a command for Christians</p>	<p>Is tithing a command for Christians?</p>	<p>Yes, tithing is a command for all Christians (Malachi 3:10), failure to tithe is a sign of disobedience (P16, P9, P11, P13, P4, P8, P12, P10, P27, P28, P1, P3, P4, P5, P7, P15, P14, P26, P29, P30, P31, P20, P6), it is a command but we do it out of love (P2), No, tithing is not a command for Christians but tithing depends on the relationship you have with God (You do it out of love) (P25)</p>
<p>8. Tithing put Christians Under the curse of the law</p>	<p>Does tithing put Christians under the curse of the law?</p>	<p>No, tithing does not put Christians under the curse but those who do not tithe miss God's protection and blessing (Malachi 3:10-12), Since it is God's principle, there are some consequences that follow those who do no tithe; like lack of protection and blessing (P19, P5, P29, P25, P30) Tithing brings a curse. Christ only delivered us from the curse of Adam and Eve, clanical, tribal and family curse, but not the curse of tithing. The curse of tithing comes automatic (P4), It brings the curse because failure to tithe is robbery to God (P16, P31, P24, P26, P27, P7, P17, P20, P21, P22)</p>

Source: Research Findings from Interviews with the Flock

The results from table 4.30 above show the general common comments from the respondents about the perspectives of the Pentecostal flocks on tithing in Nakawa division.

4.4 Perspectives of the Pentecostal Flocks (Believers) on Tithing

To establish this third objective, the respondents were requested to give their views about tithing. The data were being presented as it was obtained employing both questionnaires (20 respondents) and interviews (90 respondents).

4.4.1 Tithes in the Old Testament

The respondents were requested to view how many categories of tithes are in the Old Testament as indicated in question 17, part D, Appendix i, and question 1, Appendix iii. Their responses were presented in table 4.31 below.

Table 4.31: How many Categories of Tithes are in the Old Testament?

Response	Frequency	Percentage (100%)
3	3	15%
1	12	60.0%
Not sure	5	25%
I don't know	-	-
Total	20	100.0%

Source: Field Data from the Questionnaires

The data from table 4.31 indicates that 3 (15%) respondents revealed that there are three (3) categories of tithes in the Old Testament, 12 (60.0%) viewed that there is only one category of a tithe in the Old Testament. While 5 (25%) respondents were not certain of how many tithes are in the Old Testament. Those who revealed that there are three categories of tithes mentioned some of them, and this included the Levitical tithe (Numbers 18:21-24), the tithe of the fest (Deuteronomy 14:22-27), then the tithe for the poor (Deuteronomy 14:28-29). Other three categories of tithes which the respondents mentioned included; Gold, Silver, and Bronze (Exodus). The first fruit was also mentioned as one of the tithes in the Old Testament.

The finding from table 4.31 was supported by the conversation the researcher had with respondent P1 on 11th /10/2020 and 5th/10/2020 with respondent P2, who reiterated that:

There is only one category of the tithes in the Old Testament, which the Israelites tithed, and Christians today still give God that very tithes because it is for him (The Levitical tithes).

The conversation with respondent P3 on 3rd/10/2020 revealed that there are many tithes in the Old Testament (which include tithing, free will offering, love offering, seed offering, and so on).

Participant P4, during the discussion with the researcher held on 13th/6/2020, intimated that there is only one category of the tithes in the Old Testament, which goes to Levites. In line with that, an interview with respondent p5 on 30th/9/2020 and 30th /9/2020 with respondent p6 also agreed that there is only one tithes that goes to God’s servants.

This finding is also in line with the discussion the researcher had with p7 on 29th/9/2020. When she was asked how many categories of tithes are in the Old Testament. She replied that:

I am not sure of how many tithes exist in the Old Testament. Participant P8, in an interview with the researcher on 13th/6/2020, on 2nd/10/2020 with respondent P10, and with respondent P9 on 3rd/10/2020, also reiterated that they are not sure of how many categories of tithes are in the Old Testament.

4.4.2 Christians give Tithes

The respondents were asked to view whether Christians should give tithes. Also, they were requested to reveal reason (s) for their answer why they say yes or no as indicated in question 18, part D, Appendix 1 & question 2, Appendix iii. The information was summarized in table 4.32 below.

Table 4.32: Should Christians give Tithes?

Response	Frequency	Percentage (100%)
Yes	20	100%
No	-	-
Un decided	-	-
Not sure	-	-
Total	20	100%

Source: Field Data from Questionnaires

The information from the table indicates that all 20 (100%) respondents agreed that Christians should give tithes. Some of the reasons that were given as to why Christians should give tithes included; Christians should tithe because it is a sign of love and obedience to God's word. Tithing shows that Christians trust God with their lives and finances. It reveals that they are chosen in both Testaments as people of Christ. They should also tithe because it is a command by God. Born-again Christians should also tithe so that there may be plenty of food in the house of God.

The finding from the above table is supported by the conversation the researcher had with respondent P14 on 4th/10/2020, who intimated that:

“Yes, Christians should give tithes because it is the way which shows that we love and trust God with our lives and finances. According to him, we should tithe because everything we have belongs to him. He reported that God tells all Christians to bring tithes in the church so that there may be food in his house. Through tithing, God promises to open for us the windows of heaven and pour out a blessing until it overflows (Malachi 3:10-12).” Tithing is a sign of obedience to God's word. Thus Christians have to obey if they want to receive the blessing of God.

Participant P15, in the discussion held on 11th/6/2020, when he was asked whether Christian should give tithes and the reason (s) to support his answer, he reported that:

I agree Christians should give tithes. According to him, no Christian is exempted from tithing. They should tithe because everything they have is from God and is for him. He notes that we give back to God what already belongs to him. Failure to give tithes is the way of robbing and breaking the law of God (Malachi 3:8). Malachi 3 applies to all Christians. Thus, no one can escape or run away from it.

During the discussion with respondent P1 held on 11th/10/2020, he noted that:

Christians should give tithes because we entered the covenant with God, and whatever we have is his. By tithing, we return to what God has given us to support his work and his ministers. He said that we are just managers and God is the boss. Furthermore, he explained that tithing does not bring the blessing of God, it only brings protection

upon the work of Christians, and God rebukes the devourer on their behalf (Malachi 3:10). Since this scripture is for all Christians, they have to practice it. It is the offering that brings the blessing of God.

In the same discussion, respondent P1 explained that tithing is an offering that we give in churches. However, other offerings we give them willingly. Tithing is different because God commanded us to give it so that he gives us protection in whatever we do, and we have to bring it in full in order to qualify for this protection. He noted that I tithe because I love God, and it is an act of obedience to God's word.

In an interview with participant P3 on 3rd/10/2020, intimated that:

“Yes, Christians should give tithes because it is the law they must follow. Once this law is followed properly, it brings God's protection upon your life, job, family, business, and finances. However, failure to tithe invites the devourer to consume and destroy your property because there is no God's protection. God sends his hand, which brings protection.” She explained that tithing is giving whatever God blesses you with, and at my church, we are told to give out of a tenth by following Malachi 3. This scripture applies to every born-again Christian. It is not for specific people. She further noted that when you tithe, God supplies all your needs. You will never lack anything good in life if you are a tither. According to her, she tithes so that there may be food in the storehouse.”

Furthermore, respondent P3 reported that tithing is the only principle that can bring God's blessing. God will never let down those who practice this principle faithfully. He will never disappoint them. In every circumstance, God is there to provide for his people. She narrated that there is a month she missed giving her tithe because she had many things to do and the money was not enough, but due to this, her son fell so sick. Since then, whatever money she gets, she makes sure that she gives God his regardless of what. She noted that because of being faithful, God has supplied her needs and has done wonders in her life.

In line with this, respondent P25 on 3rd/10/2020 reiterated that:

Christians should give tithes. According to him, through tithes, God's work is supported (like buying fuel, paying for water and electricity bills). He said that God gave his only begotten son Jesus Christ to die for our sins. Thus we as born-again Christians must give our tithes to keep on the ministry running. According to him, tithing becomes a lifestyle for every Christian. He noted that we cannot live without tithing because it benefits us but not God. Thus, it is for this reason that we should not even wait to be told by our Pastors to give tithes. Tithing is part and partial of our lives. He also believes that Cain and Abel tithed, but Cain's tithe was rejected because he did not tithe in faith. Hence, we should give our tithes without excuse because even our forefathers tithed.

In the same discussion with respondent P25, he explained that tithing is giving back to God or the church ten percent of whatever amount of money you get. It is the way of giving back to God what already belongs to him. According to him, God is the owner of everything. He said that I tithe because I am a giver, and I love my God. I do not tithe because I am told or forced, and I do it as a way of obeying God's word in Malachi 3:10. This scripture applies to all Christians, whether young or old. Through tithing, you receive God's glory and favor.

Participant P13 had this to say during an interview held on 3rd/10/2020:

It is true; Christians should give tithes because it helps the church to develop by meeting its needs. Tithing shows that you are not greedy. It indicates that everything you have is for God, not for you. According to him, God is the giver of all things that we have including, our lives.

In the same interview with respondent P13, he explained that tithing is a tenth of what you earn. He said that this could be your salary, money given to you by a friend, and every amount of money you get. He said I tithe because I am told and encouraged by my Pastor to do so, and I also tithe because it is a Command from God to every Christian according to Malachi 3:10. This scripture applies to all Christians (it is not for chosen people). According to him, God commanded every Christian to give tithes in the above scripture. He reported that however much love you have for people, though you do charitable works, but if you don't tithe it means nothing. Those who do not tithe will never receive God's blessing.

Participant P16, during an interview with the researcher on 3rd/10/2020, explained that:

Christians should give tithes because it is a command from God. The forbidden fruit (the tree of knowledge of life) in the Garden of Eden was the tithe. Eve and Adam were commanded not to eat it, but they went ahead and ate it. This is why they were chased away (they disobeyed God). She said that when you eat a tithe, everything of yours will be destroyed by the enemy, but when you tithe, God rebukes the devourer on your behalf (Malachi 3:10).

The discussion with respondent P9 on 3rd/10/2020, when she was asked whether Christians should give tithes, she intimated that:

“Yes, Christians should give tithes because it brings protection upon our lives, families, and property.” She explained that tithing is an obligation. Thus it must be practiced by every believer. According to her, she tithes because that is what the bible says. Malachi 3:10 applies to every born-again Christian, not specific people. She further notes that we should honor and obey this scripture so that there may be food in the house of the Lord. Through tithing, the Lord rebukes the devourer, and however practices it faithfully will never see diseases, sickness, and poverty in his or her life. However, failure to tithe invites the devourer to destroy your property and life.

In an interview with respondent P12 held on 12/06/2020 reported that:

Christians should give tithes because it is the word of God we read in the bible, and it shall be there forever and ever. Tithing brings prosperity and knowledge. It is a way of thanking God for his protection and for everything he has done, it is the only key to success, and it makes God happy once it is given in faith.

The discussion with respondent P8, a businesswoman on 13th/6/2020, reiterated that:

Christians should give tithes because it is the only way to success, and you cannot prosper in life without it. She said that eating the tithe is just like eating your own business. Failure to tithe is robbing and betraying God (it makes your business move backward). It starts collapsing slowly by slowly. It also affects your life and the entire family. She said that we as children of God should give our tithes from our hearts and in

faith because He has blessed us. Thus, this is the reason why we should not wait for our pastors to preach about it.

Participant P4, in the conversation with the researcher held on 13th/6/2020, explained that:

Christians should give tithes because it is the only principle that brings God's blessing. It is the only way to succeed. He said that tithing also brings protection to our daily works. According to him, we should tithe so that there may be plenty of food in the house of God (Malachi 3:10). This scripture applies to all of us as children of God. He noted that I tithe because I love God, and I give back what belongs to him (God).

This finding is also in line with the discussion the researcher had with respondent P7 a business lady, held on 29th/9/2020 agreed that:

“Yes, Christians should give tithes because it acts as a fence and a shield that protects the property and everything of Christians (like their lives, children, jobs, and many others). Tithing is making a covenant with God. According to her, when you start tithing but you decline or stop at one point, your business becomes affected.

Furthermore, respondent P7 reported that tithing is giving whatever God blesses you with. She explained that those who live in the city tithe money while people in the villages give according to what they have. For instance, if they are farmers, they can tithe crops, and nomads tithe animals like goats and cows. However, they can also tithe money. She said I tithe because it is the only form of God's protection to my property. Though tithing brings God's blessing, its main purpose is to bring protection. It is an offering that mainly brings blessing. Therefore, all Christians have to tithe because they are part of the law. According to her, some people are not taught, encouraged, or advised to tithe. They think pastors are the ones who want the money for their interests. Tithing benefits, the giver, but not the pastor or God.

In an interview with respondent P5 on 30th/9/2020, he reported that:

Christians should give tithes because it is an act of obedience to God's command. Once this principle is practiced well, it brings protection to your job, your source of income, and your family. It is the only principle that brings God's protection while offering brings God's blessing. He further explained that tithing is a tenth percent of the money

you get. For example, when you get ten thousand shillings (10,000), you tithe one thousand (1,000). The money you give does the work of God. It takes care of God's ministers. The tithe is a share to priests who do God's work. They are the ones called by God as full-time ministers, hence that is their office.

In the same discussion, respondent P5 admitted that tithing is doing God's word. He said I tithe because that is what the bible says. He noted that tithing is a debt that must be paid, not given. It is an obligation. According to him, tithing goes hand in hand with an offering, as quoted in Malachi 3. It is God's portion, and you must pay it whether you like it or not. Tithing was set aside by God to do his work.

Participant P6, in the conversation with the researcher held on 30th/9/2020, explained that:

Christians should give tithes because it is a command from God (Malachi 3:10). According to her, the above scripture applies to everyone, poor or rich, young or old. However, those who do not obey this scripture are thieves, yet thieves will never receive God's blessing. She stated that tithing is the full ten percent of what you get from everything. She said I tithe because my pastor tells me to do so basing on scriptures, and I also tithe because I love God.

In line with that, participant P10, in an interview on 2nd/10/2020, agreed that:

“Yes, Christians should give tithes because it brings protection from God. For instance, it brings protection upon our lives, families, jobs, businesses, and our finances.” God helps the tithers when they face challenges with their lives (families and property). According to her, God rebukes the devourer for tithers. She said that I tithe because the bible says so in Malachi 3:10. She further notes that tithing benefits me but not my pastor. According to her, she tithes because it is a command from God. It is only those who do not know the importance of tithing that do not tithe.

Furthermore, those who think that they give money to their pastors miss the blessing of God. In a discussion with respondent P11 held on 18th/10/2020, she reiterated that Christians should give tithes because God is the one who gives every blessing to us. Thus, we must give back to him as

a sign of appreciation, recognizing him as the owner of all things we have in life. Tithing is giving ten percent of everything that God blesses you with.

However, this finding contradicts with the findings of Lemmon (2009), who observed that the law of tithing was for the Israelites to support the Levites who were taking care of God’s temple. It was not given to Gentiles (born-again Christians) because they had no part in or access to the temple (Lemmon, 2009). There is no physical temple in the New Testament Covenant. New Testament Christians are the temple of God. The physical temple no longer exists (1 Cor. 3:16-17). It is the reason why born-again Christians cannot and should never give tithes. There is no scripture in the bible telling New Testament Christians to give tithes.

4.4.3 Priests in the New Testament

The respondents were asked to view whether Christians are called priests in the New Testament? And were requested to reveal whether they are supposed to tithe if they are called Priests? As indicated in question 19, part D, Appendix i& question 3 & 4, Appendix iii. Their responses were presented in table 4.33 & table 4.34.

Table 4.33: Are Christians called Priests in the New Testament?

Response	Frequency	Percentage (100%)
Yes	12	60.0%
No	5	25%
Not sure	3	15%
Un decided	-	-
Total	20	100.0%

Source: Field Data from Questionnaires

From the table above, 12 (60.0%) respondents agreed that Christians are called Priests in the New Testament (1 Peter 2:9 and Revelation 1:6, while 5 (25%) disagreed, 3 (15%) were not sure. This show that majority of the respondents agreed that Christians are called priests, as seen in the table above.

The finding from the table above is supported by the discussion the researcher had with respondent P20 held on 27th/9/2020, who responded that:

I'm not sure whether Christians are called Priests in the New Testament. However, in my thinking, Priests are the ones who preach the word of God like pastors. In line with that, respondent P1 also said that I'm not sure, but we have the high Priest Jesus Christ and is the one whom we are supposed to give our tithes. Participant P13, in the conversation with the researcher on 3rd/10/2020, also said that he is not sure whether Christians are called Priests in the New Testament.

This finding is also in line with the interview the researcher had with participant P25 on 3rd/10/2020, when he was asked whether Christians are called priests in the New Testament; he said that yes and no. He further explained that according to God, all Christians are called priests. Thus, only those who believe that they are priests then are priests, but those who do not accept that they are priests then are not priests. That is to say, they are priests by choice.

Participant P17 had this to say during an interview held on 3rd/10/2020:

In the Old Testament, Priests were the elect of God, and not everyone was a Priest. Therefore, not every Christian is a Priest today. According to her, it is only pastors who are the elect of God. They are mediators between people and God. Believers are just saints but not priests.

The discussion with respondent P18 on 18th/10/2020 revealed that:

Christians are called Priests in the New Testament according to 1 Peter 2:9. She notes that the Bible calls us the royal priesthood and the chosen generation, his special people. Participant P2 also agreed that Christians are called priests in the New Testament in the interview with the researcher on 5th /10/2020. The conversation with respondent P19 held on 3rd/10/2020 reiterated that Christians are called Priests in the New Testament according to Revelation 1:6. Also, in the discussion with respondent P5 on 30th/10/2020, he agreed that Christians are called priests in 1 peter 2:9.

In line with that, participant P9, in an interview on 3rd/10/2020, reported that:

Not all Christians in the New Testament are priests because there are different types of people in the church (For instance, Pastors, Apostles, evangelists, Prophets, and Teachers

of the word) (the five-fold ministry). There are also saints (Believers). Thus, the Five-fold ministers are the ones who are called priests, but not the saints (believers). However, this finding contradicts with the findings of Mivule (2006), who opined that all New Testament Christians are Priests. They are the temple of the Holy Spirit and royal Priesthood (1 Cor.3:16-17; 1 Peter 2:9; Revelation 1:6). It is not only pastors who are called priests in the New Testament, but all of us are priests.

Table 4.34: Are they supposed to Tithe since they are Priests?

Response	Frequency	Percentage (100%)
Yes	20	100%
No	-	-
Not sure	-	-
Undecided	-	-
Total	20	100%

Source: Field Data from Questionnaires

The findings from Table 4.34 show that all the 20 (100%) respondents agreed that Priests in the New Testament are supposed to tithe. That everybody, either pastors or their flock, must tithe to support the local church and the five-fold ministry. They have to tithe because the tithe is given to the King of kings and the High Priest Jesus Christ. The responses from the table above indicate that all the respondents revealed that Priests are supposed to tithe.

This finding is in line with the interview the researcher had with respondent P9 on 3rd/10/2020, who agreed that:

“Yes, New Testament Priests are supposed to tithe. Tithing is for everyone, either pastor or just the believer.” All people are supposed to tithe because Jesus said that give to Caesar what belongs to Caesar, and give to God what belongs to God. Thus, tithing is for all people, whether you are a priest or a believer.

According to participant P22, had this to say during an interview on 25th/10/2020:

Though we are all called Priests in the New Testament, not all of us stand at the pulpit to preach the word of God. He explained that as believers, they go and work. Therefore,

they are supposed to bring money to their senior pastor/ the high priests who are always at the church doing God’s work (that is their office).

The discussion with respondent P21 on 4th/10/2020 reported that:

Priests in the New Testament are supposed to tithe because tithing is not only for believers or pastors. According to her, everyone has to tithe because it is the law of God. This law of tithing must be practiced and followed by all the people. Participant P6 also noted that priests are supposed to tithe because they are bought by the precious blood of Jesus Christ.

However, this finding contradicts with that of Mivule (2006), who argued that since priests in the Old Testament never tithed, New Testament Christians should not tithe because they are priests (1 Peter 2:9; Revelation 1:6). The Old Testament Priests only received a tenth of the tithe from the Levites (Number 18:26). However, the priesthood changed in the New Covenant (Hebrew 7:12). New Testament Christians are no longer under the Law. They are only to tithe if the Holy Spirit tells them to do so. New Testament priests worship under a different priesthood (a priesthood of grace).

4.4.4 Tithe in Form of Money

The respondents were asked whether Christians are supposed to tithe money. They were also requested to prove their answers using scriptures, as indicated in question 20, part D, Appendix i& question 5, Appendix iii. The information was summarized in table 4.35 below.

Table 4.35: Are Christians supposed to Tithe Money?

Response	Frequency	Percentage (100%)
Yes	19	98%
No	-	-
Not sure	-	-
Both money & tangible things like food and animals	1	2%
Total	20	100%

Source: Field Data from Questionnaires

From the table above, 19 (98%) respondents agreed that Christians are supposed to tithe money according to Deuteronomy 14:22-25, 1 (2%) revealed that Christians can tithe both money and tangible things like food and animals, depending on the kind of work one is doing.

This finding is supported by the interview the researcher had with respondent P23 on 11th/10/2020, who explained that:

Christians are supposed to tithe money, but one is free to tithe whatever she feels like tithing (For instance, they can tithe both food and animals). She noted that those who are in the village tithe both money and livestock. While those who live in cities tithe money because that is what most of them work for in Uganda. In line with that, participant P6, in the discussion held on 30th/9/2020, reiterated that tithing is given or paid according to the kind of job or work you are doing. Those who are farmers can tithe crops, animals, or they can sell and bring money. Those who work in offices can tithe money (Deuteronomy 14:22-25).

In the interview with respondent P24 on 3rd/10/2020, intimated that:

Christians are supposed to tithe money because most of them, especially those living in urban centers, work in offices. Thus they are paid money as their salary. She noted that money is small to tithe, but no one can tithe the whole cow.

Participant P7 also agreed that Christians are supposed to tithe money, especially those living in towns. Respondent P5, in the interview on 30th/9/2020, said that believers are supposed to tithe money. He noted that my farm is the office. Therefore, I have to tithe money, but those who live in the village can tithe animals and crops like millet, maize. According to him, tithing animals or crops is rare in the city.

Participant P26 had this to say during the discussion held on 25th/10/2020:

Christians are supposed to tithe money. She said that the Jews in the Old Testament tithed crops and animals because they never had money. When she was asked to prove her answer, she said I cannot recall where it is in the bible, but I know it is there. Respondent P18, in the conversation with the researcher on 11th/10/2020, responded that the tithe is from every increase according to Deuteronomy 14:23.

Hence, money is also an increase. It is for this reason that Christians are supposed to tithe money.

In an interview with respondent P16 on 3rd/10/2020, she noted that Christians are supposed to tithe money because the economy depends on money. Today majority of people look at tithing in monetary terms. However, you can bring clothes, crops, animals, shoes, and many others depending on the relationship you have with your God.

This finding above is contrary to the findings of Lemmon (2009), who opined that the whole process of tithing money is not scriptural. According to him, the tithe was not money-based. This is the reason why Christians cannot tithe money. Furthermore, Lemmon noted that the only time money is mentioned in connection with tithing was not to be tithed, but it was to be converted from the tithe to buy other goods for a big celebration (Deuteronomy 14:24-26). God himself instructed the Israelites who came from far to a place he chose for them to celebrate. This study agrees with Lemmon’s finding.

4.4.5 Money Tithed in the Old Testament

Here the respondents were requested to view who in the Old Testament ever tithed money as indicated in question 21, part D, Appendix i& question 7, Appendix iii. The information is presented in table 4.36 below.

Table 4.36: Who in the Old Testament ever Tithed Money?

Response	Frequency	Percentage (100%)
None	12	60.0%
Not sure	3	15%
Undecided	5	25%
The Jews	-	-
Total	20	100.0%

Source: Field Data from Questionnaires

The information from the table shows that 12 (60.0%) respondents viewed that no one in the Old Testament tithed money, 3 (15%) were not sure, 5 (25%) was silent on this. This indicates that the majority of the respondents revealed that none in the Old Testament tithed money.

The finding is supported by the discussion the researcher had with respondent P5 on 30th /10/2020, who reported that:

No one tithed money in the Old Testament, but in the New Testament, people tithed money especially, the old widow who gave the only coin which she had.

4.4.6 Tithing is a Command for Christians

The respondents were asked to reveal whether tithing is a command for Christians, and they were requested to prove their answers as indicated in question 22, part D, Appendix i& question 7, Appendix iii. The responses were presented in table 4.37.

Table 4.37: Is Tithing a Command for Christians?

Response	Frequency	Percentage (100%)
Yes	19	98%
No	1	2%
Not sure	-	-
Undecided	-	-
Total	20	100%

Source: Field Data from Questionnaires

From the table above, 19 (98%) of the respondents agreed that tithing is a command for Christians, 1 (2%) of the respondents disagreed. Those who agreed mainly quoted Malachi 3 as a reference. The data from the table indicates that the majority of the respondents agreed that tithing is a command for Christians.

The findings from the table above were supported by the interview the researcher had with participant P32 on 4th/10/2020, who responded that:

Tithing is not a command for Christians. God does not command us to tithe, but he tells us to be honest and faithful in paying our tithes. According to him, when we tithe honestly and faithfully, it is us who gains from it but not God. There is a great blessing in tithing.

In line with that, respondent P25, in the conversation with the researcher on 3rd/10/2020, reiterated that:

Tithing is not a command for Christians because a command is something you ought to do, whether you like it or not. Tithing depends on the relationship you have with your God. If you love him, you give your money to him. You do it out of love but not as a command.

The findings in the table above were also supported by the discussion the researcher had with respondent P12 on 12th/6/2020, who intimated that:

Tithing is a command from God to all Christians. It is a sign of obedience to God's word (Malachi 3:10). According to her, non-tithers are disobedient because satan has blinded their eyes. This is why they will never receive the blessing and protection of God. Through tithing, Christians receive knowledge, and they become prosperous in whatever they do because God is always with them.

Participant P4, in an interview with the researcher held on 13th/6/2020, agreed that "yes, tithing is a command for all Christians. Failure to tithe leads to a curse (Malachi 3:9) because it is a command from God for everyone. God does not deal with disobedience. Those who are disobedient to God's word will never see his blessing because they are cursed already.

In the conversation with respondent P27 held on 4th/10/2020, when he was asked whether tithing is a command for Christians, he responded that,

"Yes, tithing is a command for all Christians, young or old, poor or rich, because God is not the God of favoritism (He gives and blesses everyone). According to him, tithing enlarges your business, and God protects it from the evil power. He rebukes the devourer and gives you the blessing according to Malachi 3:10-12. Respondent P27 further notes that tithes support the needs of the church. It is not for pastors but for God. Therefore, Christians must tithe because it is the law of God that does wonders and things that no man can explain.

In the interview with respondent P28 on 25th/10/2020 admitted that:

Tithing is a command from God to every Christian. It is the law, and God does not joke or debate on it. Tithing is an obligation. It brings God's protection and blessing.

Through tithing, the Lord rebukes the devourer as it is in Malachi 3:10. However, failure to tithe invites the devourer to destroy your property and your life.

In a discussion with respondent P33 held on 11th/10/2020 had this to say:

Tithing is a command for born-again Christians according to Malachi 3:10. However, Christians today do not do it out of force but out of love. We have to obey this command because it brings God's protection to our lives and property.

However, this finding contradicts with the findings of Lemmon (2009), who argued that God has never commanded New Testament Christians to tithe. According to him, there is no scripture in the bible commanding Christians to tithe. Furthermore, Lemmon (2009) noted that tithes before the Mosaic Law were subject to special circumstances. They differ from how they are practiced today. He pointed out that the tithe Abraham paid to Melchizedek was only paid once in return for the blessing he had received. It was not a routine practice or ongoing payment. Abraham paid this tithe from the spoils of war which belonged to the King of Sodom and his partners, but it never came from his income or property. Likewise, to Jacob's tithing is mentioned only once in Genesis 28:22. He promised to give God a tithe after receiving the blessing first (that is to say, it was conditional). Thus, this differs from how tithing is taught and done in churches today. Lemmon opined that the two mentioned tithes do not justify tithing in the modern church because God never commanded the two patriarchs to pay tithes. Also, in Malachi 3:10, God gave a command about tithing to the Israelites under the Old Testament law. It was not given to New Testament Christians because they are no longer under the law by Old Testament laws and commandments (Gal. 3:11; Hebrew 7:18-19).

The finding is also contrary to that of Morton (2017), who observed that there is no scripture in the bible where New Testament Christians are commanded to tithe. According to him, neither did Jesus nor Apostle Paul teach tithing to believers. Apostle Paul told Christians to give (1 Cor. 16: 1-4; 1 Tim. 6:17-19; 2 Cor. 8-9; Gal. 6:6), he does not mention the word tithe. In Matthew 23:23, Jesus does not teach or command New Testament Christians to tithe. He only challenges the Jews to tithe with the proper attitudes because these were still under the Mosaic Law.

4.4.7 Tithing put Christians under the Curse of the Law

The respondents were requested to reveal whether tithing puts Christians under the curse of the law and give reason (s) for their answer as indicated in question 23, part D, Appendix i& question 8, Appendix iii. The responses were presented in table 4.38 below.

Table 4.38: Does Tithing put Christians under the Curse of the Law?

Response	Frequency	Percentage (100%)
Yes	19	98%
No	1	2%
Not sure	-	-
Undecided	-	-
Total	20	100%

Source: Field Data from Questionnaires

From the table above, 19 (98%) of the respondents agreed that tithing put Christians under the curse of the law, 1 (2%) disagreed. This indicates that majority of the respondents agreed that tithing put Christians under the curse of the law. Those who agreed that tithing put Christians under the curse as quoted in Malachi 3:8-9. While those who disagreed believed that tithing does not put Christians under the curse of the law because Christ took it away. However, those who do not tithe miss God's protection. Tithing is a principle that is supposed to be practiced by everyone.

The findings in the table above were supported by the interview the researcher had with respondent P30 on 4th/10/2020, who said that:

“No, tithing does not put Christians under the curse of the law because Jesus Christ became a curse for us when died on the cross at Calvary.” Thus, we are free from the curse. Tithing is one of God’s principles for us to become rich, and however, doesn’t tithe miss the blessing of becoming rich but does not necessarily get the curse.

In line with that, participant P25, in the conversation with the researcher on 3rd/10/2020, said that:

Tithing does not put Christians under the curse of the law because Christ took it away. Therefore, Christians live by faith and the Spirit of God under grace. However, though they are no longer under the law, they are supposed to tithe to support the local church. According to him, tithing benefits the giver but not God. It is through this principle that God protects and blesses us in whatever we do.

Relatedly, participant P29 had this to say during an interview on 3rd/10/2020:

Tithing brings a certain level of God's provision and protection to those who practice it faithfully. It does not necessarily bring a curse as written in Malachi 3:9 because Christ became a curse. However, failure to live by this principle of God brings certain consequences as a result of disobedience. According to him, God's principles are standard. Those who do not tithe miss God's covering (protection), and they do not have the authority to stand and rebuke the devourer.

Participant P4, in the conversation held on 13th/6/2020, explained that tithing put Christians under the curse of the law once is not practiced. It is a command from God for everyone, and God does not deal with disobedience. The tithing curse comes automatically from God. Christ only delivered us from other curses like clanical, tribal, family curses but not the curse of tithing found in Malachi 3:9.

Participant P31, during an interview with the researcher held on 3rd/10/2020, responded that:

“Yes, tithing put Christians under the curse of the law. Failure to tithe is a sign of disobedience to God's command.” Once you disobey God's command of tithing, you will never succeed in whatever you do. She said it is true Christ took away the curse of the law in the New Covenant, but failure to tithe is like betraying yourself because the bible tells us to bring the tithe in his house so that there may be food. You also miss God's protection (tithing acts as a fence).

This finding is also in line with the interview the researcher had with respondent P5 on 30th/9/2020, who reported that:

Though Christ took away the curse of the law, Christians miss the protection once they fail to pay their tithes. He removes his protection. Once it is removed, it is easy for the

enemy to attack your life and property. Tithing acts as a shield. God rebukes the devourer on your behalf, according to Malachi 3:10.

This finding is also supported by the discussion the researcher had with respondent P16 on 3rd/10/2020, who intimated that:

“Yes, tithing put Christians under the curse of the law because however does not tithe is a robber and will never see the blessing of God (Malachi 3:8), yet the bible says in Exodus 20:15 that you shall not steal. God calling you a robber means he has already placed a curse on you. The only curse Christ delivered Christians from is the curse of Adam and Eve. The curse of disobedience, but not the curse talked about in Malachi 3:9.

However, this research finding is contrary to that of Morton (2017,) who reported that New Testament Christians are no longer under the curse of the law (Gal. 3:13). According to him, Christ became a curse to Christians. Malachi 3:8-9 was addressing the priesthood of Malachi’s time who were still under the law. They were dishonest with what God had entrusted them. They were offering blind, lame, and sick animals to God (Malachi 1:6-8). The above scripture does not apply to born-again Christians.

4.5 New Testament teaching on Tithing in Uganda’s Pentecostal churches Nakawa Division

Here the results are being presented as they were received from interviews. The researcher interviewed 90 flocks (believers) and 14 leaders, totaling to 104 respondents from the 10 churches in order to achieve the third objective. The responses from the participants were presented inform of the table below and analyzed in percentages.

Table 4.39: New Testament Teachings on Tithing by Leaders and Flock in Nakawa Division

Is Tithing part of New Testament Teachings? (Responses)	Frequency	Percentage (100%)
Yes	104	100%
No	-	-
Not sure	-	-
Undecided	-	-
Total	104	100%

Source: Findings from Respondents' Interviews

All the 104 respondents agreed that tithing is part of New Testament teaching (Matthew 23:23; Hebrew 7).

Table 4.40: Showing the general common comments of respondents about the New Testament Teachings on Tithing in Pentecostal Churches Nakawa Division (both leaders and the flock)

Themes	Subthemes	Common comments from respondents
1.New Testament teachings on tithing	Is tithing part of New Testament teaching?	Yes, tithing is part of New Testament teaching. Jesus taught it in Matthew 23:23, and Apostle Paul also taught it in Hebrews 7, Ya! tithing is part of New Testament that is why our pastors teach and encourage it, it is part of New Testament and a command to all Christians (P11, L1, L4, L2, L5, L3, P4, P16, L6, L7, L8, L9, L10, L11, L14, L13, P3, P6, P21, P26, P19, P24, P5, P22, P1, P2, P30, P33, P31, P32, P10, P18, P20, P23).

Source: Research Findings from Interviews

The results from table 4.40 above show the general common comments from the respondents (both leaders and the flock) about the New Testament Teachings on Tithing in Pentecostal Churches Nakawa division.

4.6 New Testament teaching on tithing in Pentecostal churches Nakawa division

To establish the New Testament teachings in Uganda's Pentecostal churches Nakawa division, respondents were asked to give their views about the New Testament teachings on tithing. The findings in this section is in line with the first question, which is; “What are the New Testament teachings on tithing? This question sought to find out the New Testament teachings on tithing viewed by flock and leaders. The data was being presented as it was obtained employing both Questionnaires (26 respondents) and Interviews (104 respondents).

4.6.1 New Testament Teachings on Tithing

The flock (believers) and Leaders were asked whether tithing is part of New Testament teaching. (See question 5, Appendix i, Part B). Their responses were presented in Table 4.41 and Table 4.42 below.

Table 4.41: New Testament Teaching on Tithing by the Flock in Nakawa Division

Is Tithing part of New Testament Teaching? (Responses)	Frequency	Percentage (%)
Yes	20	100%
No	-	-
Total	20	100%

Source: Findings from Participant’s Questionnaires

The findings from the table above indicate that tithing is part of New Testament teaching in Nakawa division. All 20 (100%) flock (believers) participants agreed that tithing is part of New Testament teaching according to Matthew 22:17-21; Mark 12:17; Matthew 23:23; Luke 6:38; Hebrews 7:2-8, 9.

The findings from Table 4.41 were supported by the interview the researcher had with respondent P11 on 18th /10 / 2020, who intimated that:

“Yes, tithing is part of the New Testament teaching because Jesus supported it in Matthew 23:23. Therefore, pastors should continue teaching it even today by following the example of Jesus Christ himself.”

In a discussion with respondent P4 on 13th /6 / 2020 reported that:

Tithing is part of the New Testament teaching. It has never been abolished, as many say. This is why we still follow it up to date. He stated that tithing is the principle of God that is continuous from one generation to another. He further reported that Jesus taught tithing, and Apostle Paul mentions it in his writings.

This research finding is also in line with Wamala’s findings. He has written about tithing, and he points out that tithing is not only an Old Testament law, but it is also part of New Testament teaching (Wamala, 2014). He argues that tithing was neither abolished after the coming of Christ nor abolished after Malachi. Wamala admits that Jesus mentioned and taught tithing in Matthew 23:23 and Apostle Paul also mentions it in Hebrews 7 (Wamala, 2014).

This finding is further supported by an interview which the researcher had with participant P16 on 3rd /10/ 2020, who explained that:

Tithing is part of the New Testament teaching. It is a command which started from the Old Testament Covenant. He pointed out that Jesus himself answered the people and told them to “render to Caesar the things that are Caesar’s, and to God the things that are God’s (Mark 12:17).” Therefore, tithing should be given to God because it belongs to him.

Relatedly, Heward-Mills (2009) also opined that tithing is not only an Old Testament law. It is also part of the New Covenant, and it applies to all Christians. He noted that the doctrine of tithing in the Old Testament is a doctrine of salvation in the New Testament. To think that the law of tithing is not part of the New Testament Covenant is wrong and will only destroy the basis of the Christian faith because tithing started before, during, and after the law.

A discussion with respondent P3 held on 3rd /10/ 2020 agreed that tithing is part of New Testament teaching. It is the reason why it is taught today in our churches. Though the

respondent agrees that tithing is part of New Testament teaching, she fails to back this up with scriptural evidence.

However, this research finding contradicts with that of Lemmon (2009), who reported that tithing is not part of the New Testament teaching. According to him, the practice of tithing in the church today only cuts Christians off from the New Covenant. Tithing was part of the Levitical priesthood under the Mosaic Law, but we no longer serve under the old code of law. New Testament Christians serve Christ, who is a priest under the order of Melchizedek, and tithing is not included in this Covenant because we are under a new code as Paul said in Romans 7:6.

Additionally, Lemmon (2009) observed that in Matthew 23:23, Jesus mentioned tithing because he was born under the Jewish law. Thus, he was still respecting this law. According to Lemmon, Jesus did not stop the Jews from tithing because they were still under the same Law (Lemmon, 2009). Furthermore, he never hindered them from giving their tithes because there was no New Covenant as yet. It started after Jesus' death and resurrection. However, Jesus did not teach or support tithing though he mentioned it. The scripture above was not addressing the New Testament Christians.

The result is also contrary to the findings of Morton (2017), who argued that tithing is not a New Testament teaching. According to him, Jesus neither supported tithing nor did he teach it in Matthew 23:23. He only criticized the Pharisees and the Scribes who were still under the Mosaic Law for neglecting justice, mercy, and faithfulness in their tithing (Morton, 2017). Morton further notes that the Jews were practicing tithing with wrong attitudes, and Jesus challenges them to tithe with the proper attitudes. Additionally, Morton pointed out that Paul never advocated for tithing but only taught believers to give freely (1 Cor.16:1-4; 1 Tim.6:17-19; 2 Cor.8-9; Gal. 6:6). He does not mention the word tithing. Neither does Peter, John, nor James mention tithing in their letters.

4.6.2 New Testament Teachings on Tithing by Pentecostal Leaders

Leaders were also requested to reveal their information about New Testament teachings on tithing, as referenced in question 5 of Appendix i, part B. This question sought to find out whether tithing is part of New Testament teachings? And whether the information revealed by the flock is the same as the leaders? Their responses were presented in Table 4.42.

Table 4.42: New Testament Teachings on Tithing by Leaders in Nakawa Division

Is tithing part of New Testament teachings ?(Responses)	Frequency	Percentage (%)
Yes	6	100%
No	-	-
Total	6	100%

Source: Findings from questionnaires

The findings from the table above reveal that all the 6 (100%) of Pentecostal Leaders agree that tithing is part of the New Testament teaching. This means that both the flock (believers) and the leaders agreed that tithing is part of the New Testament teaching.

This finding is supported by the interview the researcher had with respondent L4 on 3rd October 2020, who reported that:

“True, tithing is part of the New Testament teaching because Jesus himself taught tithing in Matthew 23:23. Also, Hebrews 7 talks of how Abraham gave a tenth of everything to Melchizedek. Therefore, Hebrew 7 encourages every believer to continue doing the same in response to Abraham as an example.”

Relatedly, Losey (2010) argues that tithing applies to modern Christians, and it is part of the New Testament teaching. The Scribes and the Pharisees did a good and a right thing by tithing, but the only mistake they committed was not showing justice, mercy, and faithfulness. This is why Jesus rebuked them in Matthew 23:23. He did not rebuke them because of tithing (Losey, 2010).

In a conversation with respondent L2, held on 4th /10/ 2020, pointed out that:

Tithing did not stop in the Old Testament. It is also part of the New Testament teaching. He said that giving a tithe is part of the covenant God uses to bless us through our grandfather Abraham. He explained that Jesus did not come to destroy the law or abolish the giving of tithing in the New Testament (Matthew 5:17). Jesus did not blame the Pharisees for tithing in Matthew 23:23, but he blamed them for putting more emphasis on it than practicing justice, love, and faith.

This finding is also in line with the teachings of the Church of God (2018). This Church argues that tithing did not end in the Old Testament. According to it, the law and practice of tithing continue even in the New Testament. Jesus did not come to destroy the law or prophets but to fulfill it (Matthew 5:17-19). Furthermore, Jesus Christ supported tithing when he stated that tithing should not be ignored (Church of God, 2010). He only rebuked the Pharisees and Scribes in Matthew 23:23 for being so obedient and faithful in paying their tithes following the law but had neglected the weightier matters of the law, justice, mercy, and faith.

In an interview with respondent L1, on 4th / 10/ 2020, had this to say:

“True, tithing is part of the New Testament teaching. Though there is no scripture in the New Testament where born-again Christians are told to bring their tithes, they still follow the principle according to Malachi 3:10. Also, they must follow the tithing lifestyle of Abraham, our father, who tithed before the law. That is to say, all born-again Christians must follow in his “footsteps.”

The discussion with pastor L3, held on 8th /3/ 2020, reiterated that Jesus endorsed tithing in the New Testament (Matthew 23:23). Apostle Paul also mentions the tithe in Hebrews 7. This shows that it is part of the New Testament teaching, not only an Old Testament doctrine. According to him, Jesus did not only rebuke the Pharisees and the Scribes for being hypocrites, but he also told them to tithe. Thus tithing was never abolished in the New Testament, as non-tithers say. It is the only principle of God used to support the ministry of the local church.

Relatedly, Clark (2012) also opined that Jesus supported and encouraged tithing in Matthew 23:23. He only rebuked the Pharisees and the Scribes for neglecting the weightier matters of righteousness, mercy, and truth. He did not tell them to stop paying tithes on all their increase. Clark argues that this acts as an example to all Christians. They should pay tithes to their local churches to support God’s ministers and families (Clark, 2012).

This research finding contradicts with the findings of Ernest (1997), who opined that tithing law is not necessary for the New Covenant. According to him, Matthew 23:23 which is used as a reference by those who support tithing, was still in the Old Covenant (Christ had not yet died). In the above scripture, Jesus was talking to Pharisees and scribes who were still under the Mosaic Law. According to him, the temple (the physical temple) was still standing before the death of

Christ. However, after his death on the cross, the law of tithing and other laws were nullified (Ernest, 1997). Ernest concluded that Christ does not command any Christian to tithe in the New Covenant. Thus tithing is not the New Testament teaching.

Furthermore, the finding is also contrary to the findings of Graeme (1994:36), who reported that tithing is both absent from the New Covenant teachings and the description of how the early church gave. The early church shows how believers gave but not how they tithed (for instance, in the book of Acts 2:45; 4:34-37; 5:1-11; 6:1-6; 20:33-35; 24:17). The early church was supported through giving but not tithing as it is today. The word tithe is not mentioned anywhere in the early church.

4.7 Correspondences between the New Testament teaching on Tithing and Perspectives of Leaders and the Flock in Nakawa Division

Here the information is being presented as it was received from interviews. The researcher interviewed 90 flocks (believers) and 14 leaders totaling to 104 respondents from the 10 churches in order to achieve the fourth objective (see Appendix ii & iii). The responses from the participants were presented in form of the tables below and analyzed in percentages.

Table 4.43: Did Jesus use Malachi 3 to rebuke His Disciples for not tithing?

Response	Frequency	Percentage (100%)
Yes	-	-
No	82	80%
Not sure	18	15%
I don't know	4	5%
Total	104	100%

Source: Findings from the Respondents Interviews

The results from table 4.43 indicate that 82 (80%) of the respondents revealed that Jesus did not use Malachi 3 to rebuke his disciples for not tithing, 18 (15%) of the respondents were not sure, 4 (5%) said that they don't know. Those who said no revealed that Jesus did not use Malachi 3 to rebuke his disciples for not tithing because they knew about it and they were practicing it. It was God's command for all people.

Table 4.44: Did Jesus' 12 Disciples Tithe?

Response	Frequency	Percentage (100%)
Yes	91	89%
No	-	-
Not sure	-	-
I don't know	13	11%
Total	104	100%

Source: Findings from the Respondents Interviews

The information from the table above shows that 91 (89%) of the respondents agreed that Jesus' 12 disciples tithed, 13 (11%) disagreed. This indicated that majority of the respondents agreed that Jesus' 12 disciples tithed. Those who agreed revealed that Jesus' disciples tithed though it is not mentioned anywhere in the Bible because it was God's command for all people. Others quoted Matthew 23:23, Hebrew 7, and Malachi 3:10 to justify their teaching and belief.

Table 4.45: Does Matthew 23 and Hebrews 7 advocate for Tithing among Christians?

Response	Frequency	Percentage (100%)
Yes	98	94.4%
No	-	-
Not sure	6	5.6%
Undecided	-	-
Total	104	100.0%

Source: Findings from the Respondents Interviews

The results from table 4.45 above show that 98 (94.4%) of the respondents agreed that Matthew 23 and Hebrews 7 advocates for tithing, 6 (5.6%) were not sure. The information above indicates that majority of the respondents agreed that Matthew 23 and Hebrews 7 advocate for tithing.

Table 4.46: Showing the general common comments of respondents about the correspondences between the New Testament teachings on Tithing and perspectives of leaders and the Flock in Pentecostal churches Nakawa Division

Themes	Subthemes	Common comments from respondents
1. Malachi 3 used by Jesus to rebuke His Disciples for not Tithing	Did Jesus use Malachi 3 to rebuke His Disciples for not tithing?	Hmm! Am not sure, I do not know (P5, P1, P16, P9, P15, P10), Jesus did not use Malachi 3 to rebuke his disciples for not tithing because it was a principle known by everyone (L4, L5, L7), They were faithfully observing this principle that is why Jesus did not rebuke them using Malachi 3 (Acts 2:42-45) (L1).
2. Jesus' 12 Disciples tithed	Did Jesus' 12 Disciples tithe?	I do not know (P25, P13, P11), Yes they tithed because it was God's principle (Matthew 23:23), they faithfully followed God's principle though it is not mentioned anywhere (L3, L2, P16, P9, L1).
3. Matthew 23 and Hebrews 7 advocate for tithing	Does Matthew 23 and Hebrews 7 advocates for tithing among Christians?	Am not sure, I have not read about these scriptures (P10, P12, P2, P6, P26), Yes, Matthew 23 and Hebrews 7 advocate for tithing in the New Testament, Jesus never abolished tithing. He taught and encouraged it, apostle Paul also taught tithing in Hebrews 7, The scriptures advocate for tithing that is why they are still used today (L4, P5, P19, L1, L2, L6, L7).

Source: Research Findings from Interviews

The results from table 4.46 above show the general common comments from the respondents (both leaders and the flock) about the correspondences between the New Testament teachings on tithing and perspectives of leaders and the flock on the same in Nakawa division.

4.8 Correspondences between the New Testament teachings on tithing and perspectives of Leaders and the Flock on the same in Nakawa division

To answer and achieve this objective, the researcher was supported by the information from questionnaires (26 respondents) and interviews (104 respondents).

4.8.1 Malachi 3 used by Jesus to rebuke His Disciples for not tithing

Here the leaders and the flocks (believers) were asked whether Jesus used Malachi 3 to rebuke his disciples for not tithing. They were also requested to prove their answer (s) if they agree that Jesus used it as indicated in question 25, part E, questions 9&15, Appendix ii & Appendix iii. The results were presented in table 4.47.

Table 4.47: Did Jesus use Malachi 3 to rebuke His Disciples for not tithing?

Response	Frequency	Percentage (100%)
Yes	3	15%
No	20	70%
Not sure	-	-
Undecided	3	15%
Total	26	100%

Source: Field Data from Questionnaires

The results from table 4.47 indicate that 3 (15%) of the respondents agreed that Jesus used Malachi 3 to rebuke his disciples for not tithing, 20 (70%) disagreed, 3 (15%) were silent on this. Those who agreed quoted Malachi 3:7-8, and those who disagreed argued that Jesus did not use Malachi 3 to rebuke his disciples for not tithing because they knew about it and they were practicing it.

The findings from table 4.47 were supported by the interview the researcher had with respondent L4 on 3rd/10/2020, who reported that:

Jesus did not use Malachi 3 to rebuke his disciple for not tithing because it was a principle known by everyone, so there was no need for Christ to tell them again. In line with that, a discussion with pastor L1 held on 4th/10/2020 intimated that the disciples knew about the principle of tithing and they were practicing it (for example, in Acts 2:42-45). In this scripture, Christians sold their possessions and brought their tithes, and offerings, though the word tithe is not mentioned anywhere.

4.8.2 Jesus' 12 Disciples tithed

Here the respondents were asked whether Jesus' 12 disciples tithed. If they tithed, where is it written in the Bible? As indicated in question 26, part E, question 10 & 16, Appendix ii & iii. The information was summarized in table 4.48.

Table 4.48: Did Jesus' 12 Disciples Tithe?

Response	Frequency	Percentage (100%)
Yes	20	70%
No	3	15%
Not sure	-	-
Undecided	3	15%
Total	26	100%

Source: Field Data from Questionnaires

The information from the table above shows that 20 (70%) of the respondents agreed that Jesus' 12 disciples tithed, 3 (15%) disagreed, and 3 (15%) were silent on this. This indicated that majority of the respondents agreed that Jesus' 12 disciples tithed. Those who agreed quoted Hebrew 7.

The findings were supported by the discussion the researcher had with respondent L3 on 8th/3/2020, who responded that:

Nowhere in the New Testament is mentioned or written that Jesus' disciples tithed. However, they practiced this principle because it is a principle that is supposed to be followed up by every New Testament Christian. During Jesus' time, money was

there. For example, Judah Iscariot was a treasurer. According to him, this money was got from tithes, though the word tithe is not mentioned.

Participant L2 had this to say during the conversation held on 3rd/5/2020:

All the 12 disciples of Jesus indeed tithed, though it is not mentioned anywhere in the bible. Tithing is a principle of God that started before, during the law, and after the law. This shows that Jesus' 12 disciples followed up this principle. An interview with participant L1 on 4th/10/2020 also agreed that Jesus' 12 disciples tithed. Respondent P16 and P9, in the discussion on 3rd/10/2020, also agreed that the 12 disciples tithed.

4.8.3 Matthew 23 and Hebrew 7 Advocate for Tithing

The respondents were asked whether the gospel of Matthew 23 and Hebrews 7 advocate for tithing and give the reason (s) for their answer as indicated in question 28, part E, question 12 & 18, Appendix ii & iii. The results were presented in table 4.48.

Table 4.49: Does Matthew 23 and Hebrews 7 advocate for Tithing among Christians?

Response	Frequency	Percentage (100%)
Yes	25	98%
No	-	-
Not sure	-	-
Undecided	1	2%
Total	26	100%

Source: Field Data from Questionnaires

The data from table 4.49 above shows that 25 (98%) of the respondents agreed that Matthew 23 and Hebrews 7 advocates for tithing among Christians, 1 (02%) were silent. The information above indicates that majority of the respondents agreed that Matthew 23 and Hebrews 7 advocate for tithing.

This finding is supported by the discussion the researcher had with respondent L4 on 3rd/10/2020, who agreed that:

“Yes, Hebrews 7 and Matthew 23:23 advocate for tithing in the New Testament. He explained that in Matthew 23, Jesus rebuked the Pharisees and the Scribes who were practicing tithing for show off (they had to show that Christ is the owner of everything, but not showing off). According to him, Jesus never stopped them from tithing but to do it while observing the important matters like justice, mercy, and faith. In other words, they had to do it out of love. He further noted that Apostle Paul also taught tithing in Hebrews 7. Thus, the above scriptures advocate for tithing in the New Testament.

The research finding is also contrary to the findings of Moore (2010:61), who opined that Matthew 23 and Hebrew 7 do not advocate for tithing in the New Testament. According to him, there is no scripture in the bible where Apostles and Jesus Christ taught, supported, or commanded New Testament Christians to tithe. Moore (2010:20) further noted that tithing puts Christians under a curse for adding it to the New Testament scripture, which neither Jesus nor the Apostles commanded.

Furthermore, this result contradicts with the findings of Strom (2015), who reported that in Hebrew 7 and Matthew 23, tithing is spoken of as being part of the Old Testament Law. Thus it is for this reason that born-again Christians cannot be manipulated into giving ten percent to church institutions. The above scriptures do not advocate for tithing. Strom puts more emphasis on giving as a way of supporting the church, but not tithing.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents summary and conclusions arising from presentation and analysis of research findings, and recommendations arising from the main findings of this study.

5.1 Summary of Findings

From the above findings, the following summaries can be made objective-by-objective:

Concerning the first objective, it is summarized that findings show that majority of the respondents were in agreement that pastors and bishops are the ones who can be categorized as Levites today. The findings also revealed that 100% of the respondents agreed that pastors and bishops (Levites) are supposed to tithe in order to support the local church. They also intimated that they are supposed to tithe because it is a command from God for everyone to tithe (Malachi 3:10).

Based on these findings, the study also revealed that majority of the respondents agreed that the Bible says that the tithe should be given to the senior pastor (Galatians 6:7-8, Deuteronomy 18:3-4, 1 Corinthians 9:13-14, and Genesis 14:18-20). The respondents revealed that the senior pastor should be given the tithe because he represents Christ on earth. Furthermore, the study findings showed that a pastor should give a tithe to his spiritual father according to Malachi 3:10; Galatians 6:6; 1 Corinthians 9:13-14.

In summary, the results showed that the majority of the respondents agreed that Pastors are priests today (1 Peter 2:9; Revelation 1:6) but not believers. The findings revealed that 100% (see tables 4.6 and 4.16) of the respondents agreed that priests (pastors) are supposed to tithe to support the work of God. Furthermore, it is opined that the bible advocates for 10% as a minimum for Christian giving. The findings from tables 4.10 and 4.21 show that majority of the respondents reported that the storehouse mentioned in Malachi 3:10 is the same as the temple of God (it is the same as the church today). Thus, tithes should be taken there to support the church.

According to the second objective, it is summarized that majority of the respondents reported that there is only one category of tithe in the Old Testament. The results also revealed that 100% of the respondents agreed that born-again Christians should give tithes because it is a sign of love and obedience to his (God) word (Malachi 3:10). The respondents also revealed that tithing is a command for Christians. They reported that failure to tithe leads to a curse. In summary the findings also show that majority of the respondents agreed that Christians are supposed to tithe money.

According to the third objective, it is summarized that 100% of the respondents agreed that tithing is part of New Testament teaching. The respondents revealed that Jesus and Apostle Paul taught tithing (Hebrews 7; Matthew 23:23). The findings showed that the respondents reported that Jesus has never abolished tithing in the New Covenant.

Also, concerning the fourth objective, the results show that majority of the respondents reported that Jesus did not use Malachi 3 to rebuke his disciples for not tithing. They revealed that disciples knew about it, and they were practicing it. In summary, the findings also show that majority of the respondents agreed that Matthew 23 and Hebrew 7 advocate for tithing in the New Testament.

5.2 Conclusions

From the findings summarized above, the following conclusions can be made:

Concerning the first objective, it is concluded that pastors and bishops are the ones who can be categorized as Levites today. 100% of the respondents agreed that pastors and bishops (Levites) are supposed to tithe in order to support the local church. They also intimated that they are supposed to tithe because it is a command from God for everyone to tithe (Malachi 3:10). However, though majority of the respondents believe that pastors and bishops are Levites in the church today, there are no Levites in the New Testament church. According to Hebrew 7:5, 11, New Testament leaders have no commandment to receive tithes from people. It was the sons of Levi, who received the priesthood, and had a commandment to receive tithes according to the law. Malachi was addressing the nation of Israel, not the New Testament church. There is no scripture in the bible commanding New Testament Christians to tithe.

According to the findings, it is also concluded that Pastors are priests today (1 Peter 2:9; Revelation 1:6) but not believers. The results revealed that 100% of the respondents agreed that priests (pastors) are supposed to tithe to support the work of God. Furthermore, it is revealed that the bible advocates for 10% as a minimum for Christian giving. However, though majority of the respondents agree that priests are pastors today and that they are supposed to tithe, in the Old Testament, priests never tithed. They received the tithe of tithes from the Levites according to God's command (Numbers 18:26; Neh. 10:38).

Besides, according to 1 Peter 2:9, all Christians are Priests and co-workers with Christ. Thus, Pastors who claim to be priests under the order of Levi separate themselves from Christ. They are stealing the inheritance of Levi (it is not their portion). They are also worshiping under a different priesthood. These have set up the Old Covenant temple of worship, which Jesus broke down through his death and resurrection. They should practice the whole law of tithing as it was in the Old Testament if they think they are still under the order of Levi. New Testament Christians now worship and serve under the priesthood of Jesus Christ and are guided by the Spirit of God, but not laws (Romans 7:6). In addition, there is no scripture in the Bible where New Testament Christians are told to tithe or give in percent. Apostle Paul told believers to give as they purpose in their hearts (to give freely) (2 Corinthians 9:7). Jesus taught giving in Luke 6:38, not giving percent. Also, the Israelites gave more than ten percent.

According to the second objective, it is concluded that 100% of the respondents agreed that born-again Christians should give tithes because it is a sign of love and obedience to his (God) word (Malachi 3:10). The respondents also revealed that tithing is a command for Christians. They reported that failure to tithe leads to a curse. Furthermore, it is concluded that Christians are supposed to tithe money. Unfortunately, most believers have no scriptural evidence to show that tithing is a command for Christians. It is discovered that majority of them have quoted Malachi 3 to justify their belief.

However, New Testament Christians are longer under the curse of the law. Christ became a curse when he died on the cross (Galatians 3:13). Thus he cannot curse his children because of tithing, which is enforced on them by mere men. Besides, the law and the commandment about tithing were given to Israel to support the Levites who were taking care of God's temple and the poor. These had no inheritance (Number 18:21-24; Deuteronomy 14:25-29). Today there is no

physical temple. Born-again Christians are the temple of God. The physical temple no longer exists (1 Cor. 3:16-17). Additionally, God has never commanded New Testament Christians to tithe. There is no scripture in the Bible where God commands born-again Christians to tithe. They are encouraged to give as they purpose in their hearts (2 Corinthians 9:6-7).

It was also found out that most of the respondents do not know, and others are not sure of how many categories of tithes are in the Old Testament. It is so sad that they do not know that they are priests in the New Testament and those who think they are, are not so sure. It was also discovered that most of the respondents have no scriptural evidence to prove their views about tithing.

This study also found that most of the respondents believe that Malachi 3 is for every born-again Christian. That tithes are supposed to be paid by every Christian, either you are rich or poor, because it is a law and a command from God. Unfortunately, the poor or the needy people never paid tithes in the Old Testament because they had no land. Thus, those teaching and practicing the law of tithing should follow all the Old Testament mandates about tithing (the dos and the don'ts) if they think they are still under the law.

According to the third objective, it is concluded that tithing is part of New Testament teaching. The respondents believe that Jesus and Apostle Paul taught tithing (Hebrews 7; Matthew 23:23). It was found that majority of the respondents have no scriptural evidence to support their teaching and belief about tithing. The scriptures they quoted do not support tithing in the New Testament. There is no scripture in the bible supporting tithing in the New Testament. Tithing is not a New Testament teaching, command, or law. Nowhere in the bible are Christians commanded to tithe. Apostle Paul taught Christians to give, not to tithe (2 Corinthians 9:7).

Also, concerning the fourth objective, it is concluded that Jesus did not use Malachi 3 to rebuke his disciples for not tithing. Majority of the respondents revealed that the disciples knew about tithing, and they were practicing it. However, Malachi 3 does not apply to New Testament Christians. It was addressing the nation of Israel. It is not written anywhere that the disciples tithed. The tithes in Malachi 3:10 were agricultural and herding. They were not money-based as taught today.

It was also found out by the researcher that Matthew 23 and Hebrew 7 advocate for tithing in the New Testament. However, in the above scriptures, tithing is spoken of as being part of the “Old Testament law.” In Matthew 23, Jesus was talking to Jews who were still keeping the Mosaic Law because the New Testament was not yet in place. It was until the death of Christ. Also, Hebrew 7 talks about the change of Priesthood and a change of Old Testament law. The above scriptures neither teach nor support tithing in the New Covenant.

5.2.1 General Conclusion

This Study does not object to tithing or any other method of gospel giving, provided it is done voluntarily, but not as the law. Tithing is not a doctrine of the church. It is not part of New Testament teaching, hence not required. There is no scripture in the Bible where New Testament Christians are commanded to tithe. Additionally, there is no scriptural evidence to prove that the early Christians tithed. Tithing was not an issue at all in the Jerusalem council of Acts 15. This council resolved whether gentiles should keep the Mosaic Law. Among the resolutions, tithing is absent. Nevertheless, neither did Jesus nor Apostle Paul teach or emphasize tithing. Malachi 3 does not apply to New Testament Christians; it was addressing the Israelites who were still under the law. However, born-again Christians are no longer under the law (Gal. 3:11-12). They are guided and led by the Holy Spirit, and they are only to tithe if he tells them to do so (Gal. 5:18). Furthermore, Christians are not under the curse of the law. God cannot curse his children because of the mere commands of men. Christ became a curse for them (Gal. 3:10, 13). It is so sad that though much emphasis is put on giving tithes, the poverty level among the believers is still scandalous.

5.3 Recommendations

The study found out that many Pentecostal leaders and flocks still teach and believe that the law of tithing is a requirement in the New Covenant and is a law and a command for all Christians. They argue that tithing is the only way to success and prosperity. They also opine that failure to tithe brings a curse upon one’s life. Malachi 3, Hebrew 7, and Matthew 23:23 are the scriptures used by many leaders and flocks as references to justify their belief and teaching about tithing.

The study recommends that the Pentecostal leaders do a critical contextual study of the texts on tithing to avoid misconception, misinterpretation, and misapplication of scriptures. There is a

need for them to read the whole text but not reading parts and bits to suit their interests. For example, they need to read the whole chapter of Malachi 3 and Matthew 23. By doing this, they will be able to understand the audience the writers were addressing. According to Hallman (1976), all scriptures were written for our learning but were not written for us. Thus, not every scripture in the bible is for the Christians.

Furthermore, the study recommends Pentecostal believers to also do a contextual study of texts on tithing. They need to read texts for themselves in order to be liberated from fear and intimidation. They must read texts talking about tithing so that they are not manipulated and exploited by their leaders.

There is a need for them (believers) to understand that they are only encouraged to give generously (from the heart) but not under intimidation and fear (2 Cor. 9:7). They need to know that if they are to tithe, they should do it voluntarily by the guidance of the Holy Spirit (Gal. 5:18). Not as a command and a law. They need to understand that tithing is not a teaching for New Testament believers. They must know that they are no longer under the Mosaic Law and the curse of the law (Gal. 3:13; Rom. 6:14; Gal. 3:11-12).

The study also recommends that other Ugandan scholars should do research related to tithing in Anglican, Catholic, and SDA churches. They should carry out a critical contextual study of Biblical and other religious texts on tithing to liberate Christians from extortion, fear, and intimidation.

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APPENDICES Appendix i:

Questionnaires

Sample Questions

Dear respondent,

I am Arinaitwe Bwana Gilbert, a student of University of World Mission Frontier(UMWF). I am carrying out a research on the concept of tithing in Uganda’s Pentecostal Churches: A case study of Nakawa division: Kampala district as part of the requirements for the award of a Masters’ Degree in Divinity University of World Mission Frontier(UMWF). I kindly request you to participate in this study by answering the questions below. The information provided will be used for academic purposes only and will be treated with highest level of confidentiality

Date.....church.....

Please tick the option(s) in the box or write the appropriate answer in the space provided below.

Part A: Respondents Demographic information

1. please select your age bracket (tick your best alternative)

i. 20-24

ii 25-29

iii 30-45

iv 45-55

v. Other (Specify)

2. Select your gender

i. Male

ii. Female

3. Please select your marital status

i. Single

ii. Married

4. What is your level of education?

i. Primary

ii. Secondary

iii. University

Part B: New Testament teachings on tithing

5(a). Is tithing part of the New Testament teaching?

Yes

No

(b). If yes, where?

.....
.....
.....

6(a). Why is tithing not mentioned in the book of Acts? (Acts of the Apostles)

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.....
.....
.....

(b). Why is tithing not mentioned in Acts 15?

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.....

PART C: Understanding of tithing among the Pentecostal leaders in Nakawa division

7(a). Who can be categorized as Levites in the Church today?

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.....
.....
.....

(b). Are Levites supposed to tithe?

.....

.....
.....
8(a). Does the bible say that the tithe should be given to the senior pastor?

Yes

No

(b). If yes prove by using scriptures.

.....
.....
.....

9(a). Should a pastor give a tithe to his or her spiritual father?

Yes

No

(b). If yes, prove your answer by the use of scriptures.

.....
.....
.....

10(a). Who are Priests today?

.....
.....
.....

(b). Are they supposed to tithe?

Yes

No

(c). If yes, prove your answer.

.....
.....
.....

11. Does the bible advocate for a 10% or 30% tithe?

.....
.....
.....

12(a).Should Christians give the festive tithe (Deut. 14:22-24)?

Yes

No

(b). Give reason(s) for your answer in 12 (a) above?

.....
.....
.....

13(a). Is there a tithe that was eaten in the Old Testament?

.....
.....
.....
(b). why don't Christians eat this tithe today?

.....
.....
.....
14. What is referred to as a storehouse in the Old Testament?

.....
.....
.....
15(a). Is the store house the same as the church (the building)?

Yes

No

(b). Give scriptures to prove your answer.

.....
.....
.....
16. Why should Christians keep the tithing Law and not the Law on circumcision?

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.....
.....

.....

PART D: Perspectives of the Pentecostal flocks on tithing

17. How many categories of tithes are in the Old Testament? Mention them.

.....

.....

.....

.....

18(a). Should Christians give tithes?

Yes

No

(b). Give the reason (s) for your answer in 18(a) above?

.....

.....

.....

.....

19. Are Christians called priests in the New Testament?

.....

.....

.....

20(a). Are Christians supposed to tithe money?

Yes

No

(b). Prove your answer(s)

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.....
.....

21. Who in the Old Testament ever tithed money?

.....
.....
.....

22(a). Is tithing a command for Christians?

Yes

No

(b). prove your answer(s)

.....
.....
.....

23(a). Does tithing put Christians under the curse of the Law?

Yes

No

(b). Give reason(s) for your answer?

.....
.....
.....

Part E: Correspondences between the New Testament teachings on tithing and perspectives of leaders and the flocks

24. Is tithing part of the New Testament teaching? If so where in the bible?

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.....
.....
.....

25(a). Did Jesus use Malachi 3 to rebuke his disciples for not tithing?

Yes

No

(b). If yes, where?

.....
.....
.....

26 (a). Did Jesus' 12 disciples tithe?

Yes

No

(b). If yes, where is it mentioned in the bible?

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.....

.....

27(a). Did the Apostles use Malachi 3 to rebuke Christians for not tithing?

Yes

No

(b). If yes, where is it written in the bible?

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.....

28(a). Does Matthew 23 and Hebrews 7 advocate for tithing?

Yes

No

(b). Give reason(s) for your answer in 28(a) above?

.....

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Thanks for your time and cooperation, God bless you.

Appendix ii: Interview Guide for Pentecostal Leaders

Dear respondent,

I thank you for this special time you have given me to make a simple conversation on the concept of tithing in Uganda's Pentecostal churches.

1. Is tithing part of the New Testament teaching?
2. Why is tithing not mentioned in the book of Acts?
3. Why is tithing not mentioned in Acts 15?
4. Who can be categorized as Levites in the church today?
5. Are the Levites supposed to tithe?
6. Does the bible say that the tithe should be given to the senior pastor?
7. Should a pastor give a tithe to his spiritual father?
8. Who are priests today?
9. Are they supposed to tithe?
10. Does the bible advocate for a 10% or 30% tithe?
11. Should Christians give the festive tithe? (Deuteronomy 14:22-24).
12. Is there a tithe that was eaten in the Old Testament?
13. Is a storehouse the same as the church (the building)?
14. Why should Christians keep the tithing Law and not the Law of circumcision?
15. Did Jesus use Malachi 3 to rebuke his disciples for not tithing?
16. Did Jesus' 12 disciples tithe?
17. Did the apostles use Malachi 3 to rebuke Christians for not tithing?
18. Does Matthew 23 and Hebrews 7 advocate for tithing?

Thanks for your time and cooperation, God bless you.

Appendix iii: Interview Guide for the Flocks (Believers)

Dear the respondent,

I thank you for this special time you have given me to make a simple conversation on the concept tithing in Uganda's Pentecostal Churches.

1. How many categories of tithes are in the Old Testament? Mention them.
2. Should Christians give tithes?
3. Are Christians called priests in the New Testament?
4. Are they supposed to tithe since they are called priests?
5. Are Christians supposed to tithe money?
6. Who in the Old Testament ever tithed money?
7. Is tithing a command for Christians?
8. Does tithing put Christians under the curse of the Law?
9. Did Jesus use Malachi 3 to rebuke his disciples for not tithing?
10. Did Jesus' disciples tithe?
11. Did the Apostles use Malachi 3 to rebuke Christians for not tithing?
12. Does Matthew 23:23 and Hebrew 7 advocate for tithing?
13. Is tithing part of New Testament teaching?

Thanks for your time and cooperation, God bless you.

Appendix iv: Introductory Letter

Appendix v: Budget

s/n	Items	Quantity	Unit cost(UGX)	Total cost (UGX)
1	Laptop	1	1,200,000	1,200,000
2	Printer	1	350,000	350,000
3	Photocopying	300	100	300,000
4	Modem	1	90,000	90,000
5	Air time	N/A	200,000	200,000
6	Flash disk	1	70,000	70,000
7	Type setting	150	1,000	150,000
8	Transport/feeding	N/A	400,000	400,000
9	Stationery	N/A	100,000	100,000
10	Spiral binding	5	5,000	20,000
11	Hard cover binding	5	20,000	100,000
12	Miscellaneous	N/A	300,000	300,000
Grand Total				3,230,000