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REIMAGINING TITHE: HISTORICAL PERSPECTIVES, SOCIOECONOMIC IMPLICATIONS, AND CONTEMPORARY RELEVANCE

EZEKIEL ORIYOMI AFOLABI
Kwara State University, Malete, Nigeria

DAVID O. BAMIDELE
UMCA Theological Seminary, Ilorin, Nigeria

ABSTRACT

The practice of tithe, which is described as a mandatory payment of a tenth portion of one's income or produce, is entrenched in both religious and socio-economic systems. Its evolution and modern meaning should be considered in a more critical, interdisciplinary study, which has been studied historically, mostly in theology or in a descriptive way. The current literature does not pay much attention to closing the gap between the past roles of the tithe and modern economic and ethical models, mostly being restricted to descriptive accounts or theological discussions. The paper is qualitative and interdisciplinary in nature, involving historical analysis, economic theory, and ethical approaches, to critically examine the literature and follow the history of the tithe as an agrarian phenomenon to its contemporary manifestations, with a specific focus on its socio-economic implications. Two main findings are made through the analysis. To start with, the historical tithe arrangements were inherently unsatisfactory: on the one hand, they created a system of redistribution of wealth; on the other hand, they strengthened social stratifications and imbalances of power. Second, in the modern socio-political environment, the conventional tithe is being questioned by secularization, economic pressures, and institutional mistrust. However, its fundamental principle is being creatively redesigned using frameworks like impact investing, asset-based contributions, and faith-based social enterprises, thus placing the practice in modern contexts of social responsibility and ethical stewardship. The paper concludes that the tithe has much relevance still when redefined other than in the traditional mandatory mode. A transformed tithe can be effectively used as an effective tool in enhancing economic justice, community resilience, and sustainable development by applying transparency, accountability, and strategic impact principles. These results highlight the need to conduct more empirical research and formulate strong ethical governance systems to inform the transformation of such practices.

KEYWORDS: Tithe, Economic Justice, Economic Stewardship, Sustainable Development, Wealth Redistribution, Pentecostalism, Philanthropy, Social Responsibility.

INTRODUCTION

The tithe, which has traditionally been defined as one tenth of income or agricultural produce, is in a special place at the intersection of faith and economics and social organization. It can be traced back to the ancient religious writings, including the Hebrew Bible, and was used as a divine law aimed at perpetuating the classes of priests and welfare collectives (House, 2000; Kaiser, 2006; Van Rensburg, 2002). It is the scriptural pedigree of the tithe that has created a closed scholarly interest, restricting arguments to theological continuity and use (Croteau, 2005; Ademiluka, 2020; Moyise, 2011). This shortsighted focus overlooks the long-term nature of the institution as a socio-economic tool, a machine of resource distribution, wealth sharing, and the bargaining of social contracts over time (Adogame, 2012; Premawardhana, 2012). It is suggested that the story of the tithe is more than a story of religious practice, and as such can be used to critically examine the changing understanding of communal responsibility and economic morals. Although the body of existing scholarship has been quite active in capturing the historical and biblical exegesis (Feinberg, 1977; Rooker, 2006; Stein, 1994), there still exists an extensive gap in the ability to connect these historical roles to the current economic paradigms and ethical systems, particularly in the Global South. According to Tagwirei (2022), in the Zimbabwean case, churches that are solely based on the traditional tithes face the problem of incapacitation, which is aggravated by economic crises. Similarly, Kgatle (2025) reveals some malpractices in some African Pentecostal groups, where tithes are mostly used not to the advantage of the members but to the advantage of the prophets. These modern issues require a critical reassessment, which is not merely descriptive but an analysis of power, equity, and sustainability.

In this respect, the research questions that will guide this paper are as follows: What were the mechanisms of economic redistribution and social control through historical systems of tithe in agrarian economies, and what were their own contradictions? What socio-economic pressures have triggered the revolution and downfall of compulsory tithing in contemporary societies? What are the latent values of the tithe that can be re-conceived and applied in modern frameworks of ethical stewardship to resolve urgent concerns of inequality and ecological sustainability?

To answer these questions, the current study will use a qualitative approach that integrates historical research, economic theory, and ethical theories. It tracks the development of the tithe since its ancient days up to the present day, and is also a critical assessment of its hazy history. The paper further discusses the acute problems that traditional tithing faces and then suggests a framework of how it can be re-imagined, based on examples of other countries and theoretical models around the world. Finally, the paper will argue that the idea of reconceptualising the tithe not as a rigid religious tax but as a flexible system of ethical stewardship has a lot of potential in helping to create a fairer and more robust world.

CONCEPTUAL CLARIFICATIONS

To lay the basis for a more profound analysis, it is necessary to make the main notions clear and precise, avoiding reductive interpretations. Traditional tithing is described as the compulsory religious custom whereby one gives a tenth of one's annual growth or earnings, traditionally based on farm crops or animals, to support a religious organization and its priests. It has its origin in ancient agrarian societies, in which tithing was a divine commandment and a socio-economic means of redistributing wealth. According to the Hebrew tradition, as explained by Gilman (2014), tithes were to be given to support the poor, and every third year, Israelites were to give a tenth of what they possessed as a gift to the poor, to Levites, to strangers, orphans, and widows. The meaning of tithing, as originally intended, a form of social security required by religion, is brought out in Gilman's assertion.

The Prosperity Gospel is a modern theological doctrine that reformulates the old tithing. It claims that material and monetary blessings could be gained by believers directly through faith, positive speech, and financial gift-giving, usually in the form of tithes and seed offerings. In this paradigm, tithing is not just a duty but a spiritual investment with a certain high-yielding payoff. This creates a system of piety and profit, as Ukah (2007) notes in West African Pentecostalism, where giving is sacrificialised as one of the keys to unlocking divine abundance. This theological change is crucial to understanding the current trends and scandals that are surrounding tithing, especially in neo-Pentecostal movements (Kgatle, 2025; Mendong, 2023). Making ethical stewardship a framework, instead of mandatory payment, shifts the emphasis to managing financial, human, and environmental resources responsibly and transparently, thus enhancing the common good and ecological sustainability. It is based on the biblical principle of stewardship and applied to the modern principles of accountability, measuring impact, and social justice. This strategy allows not only asking about the scale of the giving but also about its end goal: To what end am I giving, and how can my resources produce the most positive, quantifiable impact? (Thompson, 2015). This approach is consistent with the vision of a benevolent community presented by Gilman (2014), where people organised resources to make a change at the systemic level and not to acquire more power.

THE ANATOMY OF ANCIENT TITHE SYSTEMS: REDISTRIBUTION AND POWER

The conceptual roots of tithing extend deep into antiquity, predating its formal codification in the Hebrew Bible. In ancient Mesopotamian and Egyptian societies, temple economies were sustained through tithe-like offerings of agricultural produce, which served both religious and nascent fiscal functions (Kaiser, 2005; Fensham, 1982). These practices established a precedent where a portion of the community's surplus was directed towards maintaining religious institutions and supporting communal infrastructure. This model was rigorously systematized within the Israelite tradition, where the tithe became a central pillar of the Mosaic law. Biblical texts explicitly outline their purpose: to support the landless Levitical tribe, who performed religious duties, and to provide for the poor, the stranger, the orphan, and the widow (Deuteronomy 14:28-29; Gilman, 2014). In this framework, tithing was institutionalized as a covenant-keeping mechanism, intertwining religious devotion with a mandated system of economic redistribution (Rooker, 2006; House, 2000).

However, the tithe system reached its zenith in medieval Europe, where it became intricately linked with the expansive power of the Christian Church. The ecclesiastical tithe, enforced by both religious doctrine and secular law, was the primary revenue stream financing the Church's operations (Stein, 1994). This included clergy salaries, the construction of cathedrals, and the funding of charitable works and education. Within the feudal economic structure, the tithe acted as a direct transfer of wealth from the peasantry and landowners to the Church, a powerful non-state actor that wielded significant economic and political influence (Rooker, 2006). This system was a cornerstone of the medieval social order, but it was also a perennial source of conflict, with disputes over assessment, collection, and clerical corruption being endemic (Rooker, 2006).

Socio-Economic Impact and Inherent Contradictions in Agrarian Societies

A critical analysis reveals the complex and often contradictory socio-economic impact of the tithe in agrarian economies. The biblical principles of a ten percent levy on agricultural output directly influenced land use and production strategies. Landowners and peasants, aware of their tithe obligations, often favoured crops that were easier to assess, store, and transport, such as grains, potentially at the expense of agricultural diversity and ecological sustainability (Rodriguez, 2019; Fensham, 1982). Furthermore, while the tithe was ostensibly a tool for redistribution, its administration often reinforced existing social hierarchies. The concentration of tithe revenues within the ecclesiastical hierarchy could lead to the accumulation of vast landholdings, effectively making the Church the largest landlord in many regions (Johnson, 2015). Consequently, the system often exacerbated, rather than alleviated, economic stratification. The primary burden fell on the peasantry, whose surplus was directly extracted, frequently without transparent accountability, while the promised benefits for the marginalised were not always realized (Johnson, 2015; Fensham, 1982).

THE MODERN PREDICAMENT: CHALLENGES TO TRADITIONAL TITHING

A radical change was triggered by the shift to industrial and post-industrial economies. The development of state-based taxation systems to finance public welfare, education, and infrastructure replaced the historical role of the tithe as one of the main methods of communal finance. At the same time, there has been massive secularization and a decline in religious affiliation in most regions of the world, which has resulted in the loss of a substantial number of potential contributors to the traditional religious duty of tithe (Schuller, 1996). Public scandals of financial mismanagement and lavish lifestyles of certain religious leaders have hastened this decline by undermining institutional trust (Mwenje, 2016; Ukah, 2007). The willingness of congregants to give will decline severely when they find out that their donations are used to support extravagant personal spending instead of serving society (Mwenje, 2016).

In most of the developing countries, extreme economic tension has made traditional tithing unsustainable. In Zimbabwe, hyperinflation and high levels of poverty have incapacitated churches, to such an extent that many congregants cannot afford to pay tithe, as it is recorded by Tagwirei (2022). The COVID-19 pandemic aggravated this predicament as it revealed the vulnerability of income streams based on physical meetings and the financial stability of members (Kgatle, 2025; Frahm-Arp, 2020). Moreover, the emergence of the so-called Prosperity Gospel in some Pentecostal and Charismatic churches has made tithing a problem. This theology frequently understands tithes as a type of transactional investment, a promise of material reward, which is commodified to the detriment of the vulnerable, a definition that critics claim commodifies theology and preys upon the vulnerable (Uroko, 2021; Mendong, 2023; Ojo, 2013). In some of the worst scenarios, this has resulted in coercive behaviour in which tithes are paid straight to the personal bank account of the prophets, thus funding opulent lifestyles at the cost of the congregants (Kgatle, 2025; Frahm, 2020).

In addition to the socio-economic considerations, the practice of tithing is still being put to the test by theological ambiguity. There is a major divide between those who consider tithing a compulsory moral law that is never to be disregarded and those who view tithing as a Mosaic covenant practice that has been replaced by the New Testament ethos of voluntary, joyful giving (Budesilic, 2015; Croteau, 2005). The New Testament stress of giving willingly based on grace but not legal obligation, as seen in 2 Corinthians 9:7, has led many Christians and denominations to abandon the compulsory 10 % model, contributing further to the fall of traditional tithing (Tagwirei, 2022; Moyise, 2011).

JUSTIFICATION OF SCENARIOS AND CASE STUDIES

The Building Collapse and Financial Secrecy of SCOAN

The Synagogue Church of All Nations (SCOAN) of the late Prophet T.B. Joshua in Lagos, Nigeria, was an international center of a prosperity-oriented ministry. In 2014, a guesthouse in the church compound collapsed, killing 116 people, most of whom were South Africans. Later investigations and general outcry indicated a strong absence of transparency and responsibility. According to Premium Times Nigeria (2014), the church had a vast financial system that was financed by tithes and offerings made by international followers, and it was not transparent, which created a question of how the funds were used towards structural safety and regulatory compliance. This tragedy is an example of the material consequences that follow when religious organizations become very wealthy by tithing without equal civic responsibility and moral leadership, putting the focus on prophetic image rather than on the welfare of the congregants.

FCMB vs Pastor Biodun Fatoyinbo Scandal

In 2021, Nigeria was directly involved in a scandal where tithe revenues were used to enrich a pastor personally. Mrs. Busola Dakolo claimed that Senior Pastor Biodun Fatoyinbo of the Commonwealth of Zion Assembly (COZA) raped her, leading to additional investigations into his financial activities. In 2021, the International Centre for Investigative Reporting (ICIR, 2021) published a detailed exposé that revealed that one of the members of his church, through First City Monument Bank (FCMB), deposited N147 million (more than N350,000 at the time) into the personal account of Fatoyinbo on the pretext of tithes. The case confirms that tithes directly flowed to the personal account of a pastor, which supports the arguments of such scholars as Frahm-Arp (2020) and Kgatle (2025).

Economic Crisis and Unsustainability of Tithes

The traditional tithing in Zimbabwe was not sustainable because of the economic meltdown, as reported by Tagwirei (2022). This was not just an academic finding but a daily reality as manifested in the media reports. The article titled *Tithing Troubles* was released by The Economist (2016), and it states that with the economic meltdown, the number of donations has decreased. One of the churches has been accused of taking the property and equipment of members who have not paid their tithes. One of the bishops mentioned in the article reported a 50 percent reduction in the number of donations made by his congregation, forcing him to shift his approach to promoting entrepreneurship instead of depending on tithes. The practical example of such a situation strongly proves the academic claim that traditional tithing is susceptible to macroeconomic shocks (Mwenje, 2016; Tagwirei, 2022).

Prophets and Exploitation during COVID-19

In the COVID-19 lockdowns, several South Africans purported prophets were criticised because of their demands to pay tithes. According to News24 (2020), Prophet Shepherd Bushiri of the Enlightened Christian Gathering instructed his congregants, most of whom were losing their jobs and struggling economically, to keep sending tithes via electronic transfers in exchange for divine protection and economic breakthroughs. This was a much-criticised strategy of being insensitive and exploitative. Likewise, TimesLIVE (2020) emphasised the case of Pastor Daniel Lesego of Rabboni Ministries, who also emphasised tithing in online services. Such media records provide typical instances of the toxic promotion of giving tithes beyond the financial capacity of individuals, which is opposed by Frahm-Arp (2020) as a form of oppression to the disadvantaged groups of the population.

The Emergence of 'Gospel of Greed' Documentaries and Exposés

The excesses of prosperity gospel tithing have become more popular in the West, with massive media investigations. In 2017, The Guardian (2017) released a series of exposé articles entitled The Gospel of Greed that targeted the leading American televangelists. The report documented how such pastors, like Benny Hinn and Creflo Dollar, who famously campaigned for a 65 million dollar personal jet, used theological promises to make themselves wealthy at the expense of their low-income followers, using their tithes and offerings. This mainstreamed journalism incorporates scholarly critique of the prosperity gospel (Uroko, 2021; Ojo, 2013) into popular culture, and it confirms the validity of the fact that the phenomenon of using tithing to spend money on extravagant living is a verifiable and global phenomenon.

TOWARDS A REIMAGINED FRAMEWORK: MODELS OF ETHICAL STEWARDSHIP

The Emergence of Ethical and Impact Tithing

Based on the observed complex issues, there is a radical reconceptualization of the tithe that is moving away from forced giving to planned, value-based stewardship. This shift is reflected in the emergence of ethical tithing or impact tithing, in which the focus shifts away from the giving of a tenth to the deliberate and quantifiable effect of that capital (Thompson, 2015). Donors, especially the younger generations, are turning to give to organizations and projects that will show tangible results in such areas as poverty eradication, environmental protection, and social justice. This model balances the old concept of contribution with the contemporary models of impact investment and strategic philanthropy, and it is an intentional investment in the social and ecological welfare (Thompson, 2015; Gilman, 2014). Such a paradigm shift is enabled by the new models, which radically broaden the definition of resources to be tithing, including:

Asset-Based Tithing: In this model, gross or net income is not used; instead, some percentage of capital gains, stocks, real estate, or inherited wealth can be used. It recognizes the fact that in contemporary economies, much wealth is frequently held in illiquid forms instead of cash flow (Kgatle, 2025).

Time and Skill Tithing: This is based on the understanding of human capital as a core asset and involves enlisting the professional, whether a lawyer, a doctor, an architect, or an entrepreneur, to share his skills, whether in pro bono services or mentorship, to develop community capacity (Shingange, 2020).

Environmental Tithing: This puts a direct connection between the practice and planetary stewardship by setting a bigger part of funds aside to do carbon offset projects, reforestation, wildlife conservation, or renewable energy investments (Gilman, 2014).

Theonomic Reciprocity and Social Enterprise of the Church

Other than personal practice, a theological model of institutional reimagination is developing. The principle of theonomic reciprocity that balances God-given provision with the accountable human action gives a base to churches to be involved in business. Instead of depending on the fluctuating generosity of the congregants, churches are advised to come up with revenue-generating businesses. This is not abandoning faith, but it is a prudent stewardship approach to make sure missional and diaconal efficacy in unstable economic conditions, as Tagwirei (2022) suggests. Such projects can be in the form of agriculture, education, and technology and will bring sustainable income to cover church activities, community development projects, and poverty alleviation programs, thus, a holistic mission (Tagwirei, 2022; Kgatle, 2025).

Strong governance is a key element of this reimagined model. Reimagined tithing requires accountability and financial transparency due to the need to counter abuses and restore trust. It involves a distinction between church finances and personal finances of the leaders, independent audits, and budgeting and spending accountability by the congregation (Shingange, 2020; Mwenje, 2016). The biblical image of the storehouse (Malachi 3:10) is reimagined, not as the pocket of the pastor, but as a clear, community-focused fund to serve the common good so that the resources can serve the community, in particular the weakest, as was initially intended in Deuteronomy 14 (Uroko, 2021; Gilman, 2014).

RECOMMENDATIONS

To realize what this reimagined tithe can achieve, some areas of future action and study are suggested. In the first place, religious institutions and scholars must liaise with each other to come up with detailed ethical principles and models of governance of the management of the modern tithe funds, thereby ensuring transparency, accountability, and inclusivity. Secondly, strict, mixed-method research is necessary to assess the socio-economic and environmental impacts of contemporary tithe programs, thus leaving the anecdotal evidence behind to tangible data on the effectiveness of such programs in such aspects as poverty alleviation and community building. Further comparative studies must also be conducted into practices akin to tithe in different religions and cultures, as well as the policy interfaces of voluntary tithing, state taxation, and social welfare systems. Engaging with its complicated historical legacy critically and creatively reworking its fundamental principles, the long-established institution of tithe can be turned into a powerful, timely, and constructive tool for establishing fairer, more humane, and sustainable communities in the twenty-first century.

CONCLUSION

The current discussion argues that the tithe is a socio-economic institution that is dynamic and whose meaning goes beyond the religious context. The tithe was traditionally a tool of redistribution of wealth in agrarian societies; although it was interrupted by unequal distribution of power, it did set a strong precedent of mandatory community contributions. The fact that its obligatory religious expression is now being weakened in most societies has not destroyed this precedent, but instead has set its ethos free, and it can now be re-articulated in new systems of ethics, social responsibility, and strategic influence. The modern usefulness of the tithe is its ability to be re-conceptualised as a holistic system of ethical stewardship in the face of inequalities of an immense scale and ecological catastrophe. New models such as impact tithing, asset-based contributions, and faith-driven entrepreneurship show the healthiness of the central idea: people and institutions have a duty to strategically commit a part of their resources to the good of the broader community and ecosystem. This development does not imply retrogression to a compulsory tax, but it indicates the change of an ethical and expedient compulsion into a voluntary, though orderly, transparent, and responsible habit.

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