

# **Tithing and the Quest for Material Prosperity: A Critical Evaluation of Contemporary Trends in Nigerian Pentecostalism**

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*ABSTRACT—Pentecostalism in Nigeria is a phenomenon that has elicited much debate. Even though its roots (in its modern expression) may be traced to the 1960s, it has become a powerful force to reckon with. Many observers, however, see its emergence on the Nigerian religious terrain as a major factor that has undermined the gospel, divesting it of its power to positively transform individuals and communities. Pentecostalism emphasizes deliverance from demonic oppression and poverty. It is a great lure in Nigeria where poverty is endemic because of self-serving governments. Pentecostal pastors urge their followers to give in order to experience material prosperity. The scriptural injunction to tithe is used as a basis for the gospel of prosperity. In a bid to promote tithing Pentecostal pastors do not see anything wrong in building their theology on the Old Testament strictures which they generally repudiate as obsolete. Despite the emphasis on prosperity the poverty level is still scandalous. Only the Pentecostal leaders seem to wallow in affluence. The gospel of material prosperity is warped because of its failure to equally emphasize soul prosperity which can only be experienced through a right relationship with God.*

*Key words: Pentecostalism, continuity/discontinuity, tithes, material prosperity*

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## I. Introduction

For quite a long time discussions on the need for Christians to tithe their income have been mired in controversies. A number of scholars are of the opinion that the practice of tithing is obsolete, a relic of Judaism that should be interned with other ceremonial laws in the Old Testament. Warren (1993) boldly asserts that the “Holy scriptures do not support this long held Christian tradition and custom... so anyone tithing or teaching such a doctrine has absolutely no understanding of the mission of the Messiah and the establishment of the New Covenant.” Again, Warren avers that tithing does not benefit the giver but rather a clever ploy employed by ecclesiastical authorities for building religious empires, increasing salaries and advancing evangelical missions.

Obviously, these allegations cannot be waved aside as the ranting of disillusioned critics of the church. Have there not been occasions when the tithing tradition has been abused or manipulated for personal aggrandizement? Perhaps such scenarios may have informed Uwadi (2011) to conclude that in “many Nigerian churches we find lack of accountability, wrong teachings, fake and false prophecies, self-glorification, worship of money and materialism...” The ugly incidence of graft connected with some Nigerian clerics in the well-publicized evangelist Reinhard Bonnke’s crusade, a few years ago, still serves as a reference point in discussions about corruption in the church. It was certainly not a compliment for Pentecostalism in Nigeria when \$4 million mysteriously disappeared from Bonnke’s evangelism budget (Uwadi, 2011). Despite the feeling of skepticism generally expressed by the critical section of the society, the drive for material prosperity in the Pentecostal circles has never been pursued with so much vigor.

Nigerian Pentecostalism of late seems to have re-discovered the tithing principle. Leaders of popular Pentecostal churches like Redeemed Christian Church of God and Winner’s Chapel have redefined their theological perspective on church financing and support to accommodate tithing which, by and large, is historically and theologically rooted in the Old Testament. This renewed emphasis on tithing by the Pentecostals, has, however, brought to the front certain pertinent questions. Is tithing purely an OT practice that has little or no relevance in the NT? Why do the Pentecostals often resort to OT scriptures to justify their teachings on tithing when they generally repudiate the OT as the old covenant? Does faithful tithing

guarantee unlimited material blessing as the impression is often given by Pentecostal leaders?

## **II. Nigerian Pentecostalism: An Overview.**

Pentecostalism as a phenomenon in Nigeria bestrides the religious scene like a colossus and its influence can no longer be ignored. Idamarhare (2004) traces the roots of Pentecostalism in Nigeria to the years between 1915 and 1930, which he regards as the “formative period”. However, it was not until the 1970s that Pentecostalism began to flower in the Nigerian milieu.

Even though the establishment of Africa independent churches in Nigeria may be regarded as precursors to modern Pentecostalism, it was in the late 1960s that the seed was planted by Arch-bishop Benson Idahosa, the founder of Church of God Mission international, incorporated (Isiramen, 2010). Arch-bishop Idahosa, a flamboyant Pentecostal leader of the “My God is not a poor God” fame, is recognized in many circles as the father of neo-Pentecostalism in Nigeria. The 1980s served as a melting pot for neo-Pentecostalism in the country. It witnessed the effervescent growth of Pentecostalism, spawning Pentecostal churches such as Winners’ Chapel, Deeper Life Bible church, Mountain of Fire and Miracles ministries, Believers’ Love World Assembly (aka Christ Embassy), Synagogue Church of all Nations, founded by dynamic and charismatic leaders (Isiramen, 2010). Of all these Pentecostal churches, the Synagogue Church of all Nations founded by Temitope Balogun Joshua (aka T. B. Joshua) seemed to be the most controversial (Onongha, 2011). Indeed, some believe his healings and miracles smack of the occult and they are often downright bizarre. Ukpong describes its approach as “African shamanism, a system of depending on the skill of the prophets, divines, medicine men, etc, to find solutions to the riddles of life...” (Ukpong, 2008, p.84).

It is interesting to observe that many of the Pentecostal churches in Nigeria have fashioned their ministries to specialize in certain areas. Whereas T. B. Joshua, seems to specialize in healings of varied kinds (sicknesses almost always caused by demonic attack); Helen Ukpabio, another frontline Pentecostal preacher, concentrates on those under witchcraft possession. This is not surprising because Akpabio herself, claimed to be a former witch (Onongha, 2011, p.45). Somewhat like Ukpabio’s ministries, the Mountain of Fire and Miracles, another

firebrand Pentecostal ministry focuses on delivering people from demonic possession. And then there is the Laughter Foundation which finds its forte in curing barrenness. This is merely a sampling of the multiplicity of ministries that engages the attention of Pentecostal churches in Nigeria.

In all of these, the Pentecostal churches in Nigeria apparently have a common denominator: they all propagate material prosperity. Using materialism as a basis, they “market God” to the populace (Gbenda, 2006, p.119). Marketing God leads to unpleasant outcomes as it has been rightly observed by critical scholars. For example, Onuh (1999, p.66) lambasted the prosperity preachers by saying that their preaching is “not very different from the gospel of Karl Marx in which the material well-being of the masses was so much emphasized that God and other spiritual realities were not only denied but ridiculed.” The message of prosperity seems to be particularly appealing to many Nigerians who are barely able to eke out a living. The economy is near comatose, gasping for life as a result of the strangle-hold on her by corruption. The prospect of escaping from the clutches of poverty is really tantalizing and many are willing to do anything that will guarantee a state of affluence.

To achieve this state of affluence, prosperity preachers seem to have discovered the secret: faithful tithing. Members are told that it is not enough to give free-will offerings or “sow seed” of prosperity, they must equally practice faithful tithing. As observed by Ukpong (2008, p.129) tithing as a “religious practice is seriously resurfacing in the Pentecostal movement.” Indeed, many of the frontline Pentecostal churches like the Redeemed Christian Church of God and Winners’ Chapel are now in the vanguard of promoters of tithing. It is a common feature to hear many of these Pentecostal preachers urge their followers: “Regular payment of tithe and offering is obligatory because it is God’s command” and that the reason why they are poor is because of their unfaithfulness (Ukpong, 2008, p.129).

A leading Pentecostal pastor has even gone to insinuate that tithe paying is a passport to heaven. He writes, “Anybody who is not paying his or her tithe is not going to heaven. Some people have taught you that if you do not pay your tithes, God will not give you blessings. This is true, but a little more serious, you do not pay your tithes, and you do not go to heaven” (Adeboye, 2003, p.44). This rather extreme view of tithing may have led some people to question both the rationale and the motive behind the vigorous revival of this

old tradition. Indeed there are those who would question the biblical basis for tithing.

### **III. Is Tithing Biblical?**

Perhaps, a little surprising to the mainline churches that are used to tithing principle, the critical strand of the scholarly community is trenchantly opposed to tithing. They say that it is unbiblical and that it is an invention of Pentecostalism to further enrich the church leaders at the expense of the poor. In a provocative article, entitled, *Church and Hungry Ten-percenters*, Femi Adetunji queried the motive behind tithe promotion by Pentecostal pastors. He avers that one of the ways through which some pastors enrich themselves is “this payment of tithes by the church members. To achieve this, every biblical interpretation will be given to extort money from members” (Adetunji, 2011). Besides suspicious motives, Tundun Adeyemo questions the very rationale for tithing. She argues that tithing for contemporary Christians is anachronistic: it was legitimate and required during the OT dispensation but not so anymore because of Christ’s event. She believes that “God is beyond tithe and that Jesus “lived on earth for 33 years (sic) and not once did he pay the tithe nor did he make any teaching on the tithe. The only new commandment was that we should love God and our neighbor” (Adeyemo, 2011, p.15). It may be wrong to dogmatize on the apparent silence of the NT on the issue of tithing. But did Jesus never make any allusion to tithing in his teaching? Evidence from the NT data seems to support the contrary (see Matt. 23:23). Yet, the belief is widespread that tithing is OT teaching that has little or no relevance for NT believers.

What probably may have led to the position that tithing is no longer relevant to NT believers is the theology of a radical discontinuity between the OT and NT. Eta Linnemann, a former disciple of Rudolf Buttmann, captured the balkanization of the Bible and its individual books by historical-critical scholars. She writes, “The bible is no longer esteemed as God’s word in the way it is handled... the NT is pitted against the OT, assuming that the God of the NT is different from that of the OT, since Jesus is said to have introduced a new concept of God” (Linnemann, 1990, p.85). Indeed the scripture is viewed as an anthology of disparate writers whose messages conflict or contradict one another. Linnemann would, however, object to this interpretative violence done to the OT vis-à-

vis the NT. Hence, the following submission: “For anyone who truly knows the OT and does not just have some haphazard conception of it, it is impossible to pit it against the NT and vice-versa” (Linnemann, 1990, p.152). Gulley (1994:96) was, perhaps, echoing the same sentiment when he observed that “the wedge placed between the OT and NT fails to do justice to the everlasting gospel revealed throughout the scripture.”

Unfortunately, it is this wedge placed between the two testaments that make many to reject the tithing principle as a divine imperative for NT believers. They fail to see the NT as replete with themes of continuity and discontinuity in its relationship to the OT. This is particularly made evident in the book of Hebrews (see Heb 8:13; 10:9; 1:1-12; 4:9). Pockets of thematic references to continuity and discontinuity may also be seen in the gospels (for example, Luke 16:16, 17). Ascribing radical discontinuity to the tithing principle in the OT definitely fails to take into cognizance elements of continuity in the NT.

#### **IV. Biblical and Theological Foundations for Tithing**

A survey of the OT would immediately reveal that the tithing tradition predates the Jewish nation and became very much entrenched as a religious obligation thereafter (Gen.14:18-20; 18:22; Num.18:20-32; Deu.14:22-27,28-29; Mal.3:8-12). Even though one can easily identify the first mention of tithing in the Bible, it is difficult to put a finger on the origin of tithing among God’s people. What is quite evident, however, is that the practice has all the accoutrements of antiquity.

Among the plethora of texts relating to tithing in the scriptures, the followings will receive greater pre-occupation: Genesis 14:20; Malachi 3:8-10; Matthew 23:23. Instructively, the term “tithe” means a “tenth part” and it is derived from the Hebrew nouns ‘āśār (Gen. 28:22; Deut. 14:22; 1 Sam. 8:15, 17; Neh. 10:37-38 and ma’ āśār (Gen. 14:20; Lev. 27:30; Neh. 10:37, 38; Amos 4:4; Mal. 3:8, 10) (Broomall, 2000, p.525). The Greek equivalent derivatives are dekatoō (Heb. 7:6, 9); apodekatoō (Matt. 23:23; Luke 11:42; Heb. 7:5); apokekateuō (Luke 18:12); and dekatē (Heb.7:2, 4,8-9). Dekatoō from dekatos, which is “tenth” in the active voice implies “to take tithes of” (Heb 7:6). On the other hand, apokekatoō denotes “to tithe” or “pay tithe of” (Matt. 23:23) (Vine, 1996, p.634).

Similarly, *apodekateuō*, as used in Luke 18:12, means “to give tithes”. All these nuances of meaning in the Hebrew and Greek texts variously reflect the English rendition of the word “tithe”.

It is quite revealing to note that the first concept of tithing in the Bible is in connection with Abram’s (later Abraham) encounter with Melchizedek. For many commentators the identity of Melchizedek is shrouded in mystery. This view may have been informed by the writer of Hebrews’ reference to Melchizedek as “without father or mother, without genealogy, without beginning of days or end of life, like the Son of God he remains a priest forever” (Heb. 7:3). But as pointed out by Candlish, the mystery does not lie in the mere personality identity of Melchizedek. Rather, the mystery lies in his office. It is as “a priest and prince that he is a mysterious or rather simply a typical personage” (Candlish, 1979, p.221). Again the epistle to the Hebrews clears up the typical nature of Melchizedek for he was indeed a type of Christ (Heb. 7: 3).

Scholars have wondered why such a personality like Abram, who one may regard as a priest in his own right, would deign to pay tithe to Melchizedek (Candlish, 1979). Certainly, Abram’s payment of tithe to Melchizedek was not merely a recognition of him as a priest like any other. Granted that Melchizedek was an eminently holy man and a believer in the true God, it nevertheless does not fully explain Abram’s deference to him. Much more, Abram must have recognized Melchizedek as a type of Christ. As pointed out by Candlish (1979, p.225) a “greater than Melchizedek is here; present, surely, not indeed to the senses, but to the minds of both. In his name, Melchizedek acts and to him, in Melchizedek’s person, Abram does homage.”

As already indicated, the fact that tithe paying was first mentioned in this pericope in the Bible does not imply that it had its origin with Abram. Apparently, tithing in one form or the other has been practiced by peoples of antiquity. Thomson (1980) opines that the custom of tithing did not originate with the Mosaic law (Gen.14:17-20), nor was it peculiar to the Hebrews. It was practiced among the ancient peoples. Impliedly, the tradition of tithing predates the Jewish people. One writer locates its provenance in Adam. Besides being ordained by God its origin could be traced to “as far back as the days of Adam” (White, 1940a, p.69). And this may have been done for both religious and secular reasons. There is reason to believe that it was instituted to curb the human tendency, after the Fall, to ascribe to himself the power to accumulate wealth. Indeed, the Israelites would face the danger of collective amnesia soon after they enter the land of

Canaan and then forget God (Deut 8:7-11). The payment of tithes therefore served as a reminder that all that they had belonged to God; they were merely stewards of God's riches (Horn, 1979).

Jacob's pledge to devote a tenth of all his property to God, if God would protect him on his journey back home (Gen. 28:22), is another tacit proof that the system of tithing was not foreign to the people of the patriarchal age. But it was at Mount Sinai that the tradition of tithing became codified. God explains to Moses that "all the tithes of the land...are the Lord's. It is holy to the Lord" (Lev 27:30). The Sinaitic regulations spelt out the various aspects of tithing. Provisions for the support of the Levites and priests through tithe were made in Numbers 18:20-32. This is quite understandable. The Levites were not to be distracted by secular engagement as they were to devote their time fully to ministering at the Temple and to instructing the people (Num.18:21; cf. 1 Cor.9:13; Deu.25:4). Even though the Levites depended on the tithes paid by others for their sustenance, they in turn were required to pay a tithe of what they received (Num.18:26-28).

The Deuteronomic code stipulated the tithe of agricultural produce for a family feast (Deut. 14:22-27). This was to be done at the sanctuary, signaling an appreciation of God's provision. Also stipulated in the same code was the third year's tithe meant to care for the Levites, orphans, widows and foreigners (Deut. 14:28-29). Even though the legislative framework for tithing had been well laid at Mount Sinai, pockets of evidence exist of a predilection among the children of Israel to either forget or ignore the tradition (2 Chron. 31:4-12). As at the time of Malachi this tendency to ignore the tithing arrangement for the temple service had become scandalous. Malachi indicted the self-complacent Jews of unfaithfulness. He accused them of robbing God (Mal. 3:8). Baldwin (1972:245) explains: "The verb translated "rob" (Heb. Qāba') is rare in the OT, though it is well established in the Talmudic literature and it means "to take forcibly". The clarification given by Alden (1985) is illuminating: stealing means not only taking what is not yours but keeping back for yourself what belongs to someone else. In this case what has been kept back belongs to God.

Malachi considered it a grave offense to defraud God. The law decreed that the tithe was "holy to the Lord" (Lev. 27:30) and it was to be used for the upkeep of the Levites since they were not allotted any portion in the tribal inheritance (Num 18:24). The failure of the Jews to return tithes affected negatively the Levites; it undermined



their priestly roles. As rightly pointed out by Baldwin (1972, p.246), “when no gifts were brought the Levites had no option but to give up their ministry and earn their own living by farming.” A default in the tithing system also spelt disaster for the socially and economically disadvantaged. The legislation in Deuteronomy clearly stipulated that the needy were to partake of the feast held every three years at the time of offering the tithes (Deut 14:28, 29). Smith (1971:71) elaborates: “There was the triennial tithe which was to be stored ‘within the gate,’ in order that the Levite, the stranger, the fatherless and the widow might draw subsistence there-from.” But when tithes went unpaid, it aggravated their indigent condition. It is therefore understandable why Malachi did not employ flattery words to address the spiritual condition of God’s people. The spirit of selfishness and disregard for the service of God was cherished among the people. Obviously, this smacks of a general decline of religious fervor which had brought about a diminution in tithes and offerings. The prophet branded this religious negligence as robbery. They would inherit a curse unless there was a change of attitude.

It is quite intriguing to note that as at the time of Christ’s earthly ministry, the pendulum had oscillated to the other extreme. The Jewish religious leaders would tithe to the minutiae “spices – mint, dill and cummin” (Matt. 23:23, NIV).

Whereas the OT law on tithe (Deut. 14:22-29) clearly specified what should be tithed as including grain, wine and oil (though Leviticus 27:30 is more comprehensive), in the first century there was considerable debate about how far the law of tithing should extend (Carson, 1984). But as at the time of Christ the consensus was that everything which is eatable, and is preserved and has its nourishment, from the soil, is liable to be tithed” (Allen, 1972, p.247). The pharisaic teachers thought that their meticulousness in tithing every farm produce would make up for their shortcomings in the “weightier matters of the law” (Matt. 23:23). But that was a mistake. Of course, “the weightier” does not imply the “more difficult” or “harder”, but rather the “more important” (NIV). Jesus’ concern was not so much in trying to juxtapose the “central” with the “peripheral” in his analogous reference to paying tithe vis-à-vis deeds of kindness as much as he was intent in exposing their misplaced priorities.

It is difficult to agree with Carson when he said, “For neither Jesus nor Matthew do these verses focus on the problem of continuity-discontinuity between the OT and the reign of Jesus Messiah, but on the relative importance of material within the OT” (Carson,

1984:481). On the contrary, Jesus tacitly built a bridge of continuity in the tithing tradition when he said, “without neglecting the former” (Matt.23:23, last part). It was of paramount importance that the “weightier matters of the law” – which includes justice, mercy and faith – be observed, yet without neglecting the tithing tradition. Even Carson admits that Jesus did not mean to condemn the observance of tithing but he was unabashedly against the hypocrisy that would “strain out a gnat but swallow a camel (v. 24), both unclean creatures” (Carson, 1984, p.480). Ellen G. White equally pointed out the tendency for humans to abuse divine requirements. Hence, she writes, “In these words Christ again condemns the abuse of sacred obligation. The obligation itself, he does not set aside” (White,1940b, p.616). The apparent silence of the NT writers on tithing cannot be used as an argument for or against the practice of tithing. Doing so, will warrant the view that the NT writers endorsed polygamy as a norm since they did not also explicitly condemn it. But it is hard to conclude that the NT is completely mute about tithing. On the contrary, Jesus’ comment in Matthew’s account of the gospel is revealing (see Matt. 23:23). Even though he roundly condemned its abuse, he would not have any ignore the tradition.

## **V. The Nexus Between Tithing and Material Prosperity**

The question may be immediately asked: Is there a connection between material prosperity and tithing? Even a casual reading of the tithe pericope in Malachi obviously indicates that there is a blessing associated with tithing. That God promises to open the sluices of heaven and pour out a cornucopia of blessings is evident in Malachi 3:10. Smith (1971, p.73) perceptively noted that “the land has been suffering from drought and consequent failure of crops...which the prophet interprets as due to the curse of Yahweh.” To break the jinx, the people needed to pay regular tithes. The Israelites were agrarian and to have abundant harvest they needed rain for the crops which God promised. Again, as indicated by Smith (1971, p.73) there is “unlimited abundance of blessings in the storehouse of Yahweh. Israel’s failure to receive them was due solely to her failure to deserve them.” Impliedly, the blessings promised the Israelites were not limited to “abundant harvest”.

Though much is said about rebuking the devourer (which may be a reference to locusts) and the wine in the field not casting its grapes,

the blessing has a wider sweep. The reference to making the Jewish nation a “land of delight” (verse 12) is instructive. It is in this light that Baldwin (1972, p.247) makes the following comments: “Good harvest alone, however, would not make a country a land of delight. Although the prophets spoke in material terms there were spiritual counterparts to the fruits of the soil.” Of course, Baldwin should not be construed to mean that material blessings, especially as promised to tithe payers, should be spiritualized away. Far from it, the blessings promised included material blessings and much more. Indeed, God promises to prosper, in all ramifications, the man who gives liberally (Luke 6:38; 2 Cor. 9:6-11). The blessing is all-embracing; it is beyond price, having a value that cannot be quantified in economic terms (Prov. 11:25). When the blessings promised are reduced to mere economic value, the motive can easily be corrupted. There may be the need to explore this perspective, more fully.

In all the pericopes on tithing in the Bible the connection between “giving” and “receiving” seems to be more closely established in Malachi. As presented by the prophet, the giver is not left in doubt that he would be blessed if he returns his tithes, faithfully. The language used was designed to deepen confidence and heighten expectations of divine beneficence. The creator is challenging the creature to prove him, if he would be found remiss in his promise. He says, “Try me now in this” (Mal. 3:10) if he would not bless, abundantly. Stressing the need for liberality, Jesus used an expression that resonates with that employed by Malachi. He says the giver will be rewarded in “good measure, pressed down, shaken together, and running over will be put into your bosom” (Luke 6:38). Jesus seems to be implying here that the windows of heaven will be opened to the liberal person.

A consideration of Malachi’s appeal for tithing would be skewed if divorced from obedience. The children of Israel had been found wanting in this important aspect of their spiritual obligation to God because of a relationship that had gone awry. Indeed their failure to tithe was symptomatic of a deeper malaise. Merely returning tithes may not serve as a cure to their ailment, nor will it invariably translate into material prosperity. They needed to reconcile with God. This seems to be the burden of Malachi’s message. God accuses his people of having turned their back on him; they had gone away from his ordinances. Therefore, he appeals, “Return to me, and I will return to you” (verse 7, NKJV). Perhaps, a failure to “return to me” may have led to two opposite reactions to tithing: its negligence or abuse.

Perceptive observers identify the second reaction with modern Pentecostalism in Nigeria.

## **VI. Nigerian Pentecostalism and Tithing Abuse**

The emerging trend that puts the Nigerian Pentecostal pastors in the vanguard of those promoting tithes as a religious obligation has been viewed with suspicion. The disenchantment with the Nigerian brand of Christianity generally and Pentecostal churches particularly, has been given expression by Onuorah Nzekwu, a renowned playwright and novelist. He writes, “The churches have failed this nation. I don’t think there is any nation in the world that has the same number of churches as Nigeria. But it is unfortunate that the more the churches multiplied, the more evil we become” (cited in Magbadelo, 2004, p.20). This evil is multi-faceted. It manifests, as noted by Isiramen (2010), in false preaching, spiritual manipulation and greed. A somewhat liberal view of Pentecostal activities in Nigeria has been represented as follows: “Pentecostal churches remain in Nigeria the habitation of the good, the bad and the ugly” (Magbadelo, 2004, p.21). Perhaps the area where Pentecostalism in Nigeria has been pilloried as typifying the “bad and ugly” is on their undue emphasis on material prosperity.

While affirming that most victory stems from giving, a leading Pentecostal preacher declares that the anointing oil he administers to congregants is invested with the powers of immunity for any objects it touches. He insists that “When the oil touches just the mirror of your car, it becomes immune to accidents and scratches” (Oyedepo, 2006, p.112). Members scramble to obtain the special oil, but at a cost. The same anointing oil guarantees material prosperity, especially when the recipient is a liberal giver. The impression is given that material success is not a product of human effort or any process of rationality.

It is often the case that a Pentecostal pastor would latch onto Malachi 3:10 as a basis for promoting liberality in giving. And then the warning is given: “If you are not a giver today, you shall be a beggar tomorrow” (cited in Magbadelo, 2004, p.25). Similarly, a presiding Pentecostal pastor once told his parishioners that “if you don’t pay tithes it shall be tight for you,” (Johnson, 2009, p.12), implying that the defaulter would suffer financial reverses. Rather

than seeing it as a sacred responsibility to return their tithes willingly, many are driven by fear.

As has been demonstrated earlier, tithing is biblical and should be seen as a way of acknowledging God's ownership of all that the one paying the tithe has. But the way many Pentecostal leaders promote it is disturbing. They claim that paying tithes, according to the injunction in Malachi, invariably translates into "cars, fat bank account, employment, fertility, visa to emigrate and protection from witchcraft" for the one paying the tithe (cited in Onongha, 2011, p.107). This may not be quite healthy for the believer when the benefits of tithing are reduced to the mundane. There is also the idea that some of the Pentecostal leaders have deftly perfected a strategy to guarantee a steady stream of income for their rapidly expanding religious empires by making their followers enter into a covenant relationship with God in which the churches they preside over are the beneficiary. For example, a Pentecostal leader declared that he needed "a hundred people to give ten million naira each to the church for the next ten years" (Adeboye, 2002). The reward for entering into such covenant: The wealth of nations will be transferred to them and they will be alive for the next ten years. This sounds too presumptuous. The implication, however, is that anyone who is able, but refuses to enter the covenant may die before the next ten years!

Besides the subtle use of fear to galvanize members into giving, one may really see the idea that "we can trade with God Almighty on the basis of our tithes is nasty" (Adeyemo, 2011, p.15). So many Pentecostal leaders in Nigeria seem to be "marketing" God with the motive of profiteering. This may explain why they do not see anything really wrong with their flamboyant lifestyle. Indeed the late Arch-Bishop Idahosa regeled in a lifestyle that showcased opulence. He was reputed to have said that "my God is not a poor God. God did not say you should worship him in rags" (Ndibe, 1985, p.9). As a pioneering Pentecostal leader, Idahosa had sired other Pentecostal leaders who have surpassed him in ostentatious living.

Today, in Nigeria, many Pentecostal pastors would regard it as a sign of divine beneficence, which confers status and influence, to "drive fancy cars like Daimlers, Porsches and BMWs, don Rolexes and Patek Phillippes, and own breathtaking mansions all over the world" (*The Guardian*, 2011, p.12). Indeed, some of the leading Pentecostal pastors own personal aircrafts. Their followers are urged to give so that they can experience the same blessings. Many of them are, however, scrounging for a living. They continue to tithe and sow

“seed” of material prosperity, hoping that the miracle would happen. But it all appears to be a forlorn hope because of an important element of prosperity that is missing: a right relationship with God.

Tithing should not be seen as a money-doubling scam or a magic wand that immediately confers opulence on those who practice it, even with the wrong motives. God never promised to bless reprobates or those who are more interested in the gift than the Giver. On the contrary, he promises to prosper those who seek first the kingdom of God and its righteousness (Matt 6:33). Again, it is righteousness that exalts a nation (Prov.14:34). Unfortunately, this biblical basis for material prosperity is not emphasized by Pentecostal preachers in Nigeria. And that is why prosperity seems to elude the people. Apart from poverty which is endemic, there are other associated evils: crimes, corruption and a general state of insecurity. Prosperity gospel, as preached by Pentecostal pastors, has done little or nothing to revise the dwindling fortunes of the state. There has been a tremendous growth in Pentecostalism in Nigeria. But as noted by Magbadelo (2004, pp.23,26), the “growth has been more physical than spiritual” and that “a good number of large Christian Pentecostal assemblies in Nigeria today are more concerned about life here on earth with little attention to the hereafter.”

## **VII. Concluding Remarks**

The age-old practice of tithing has been a subject of intense debate of recent. People question the continued validity of tithing for Christians. It is however difficult to reject the perpetuity of tithing tradition, if all the tithing references in the scriptures are considered with unbiased minds. Christ’s comment on the issue is both illuminating and revealing (Matt. 23:23). If anything, Christ expected his followers to continue the tradition of tithing, its abuse notwithstanding.

The practice of tithing may not really be seen as a mark of generosity; it is a divine requirement (White, 1952, p.138). That is why defaulters are charged with the grave offence of robbing God. When believers tithe faithfully they indicate that they are merely stewards of all that God has entrusted to them, thus acknowledging the creator as the rightful owner.

But the renewed emphasis on tithing by Pentecostal preachers is viewed by many with suspect. Whereas the Pentecostal leaders would

generally denigrate the Old Testament as obsolete for Christians who live under the new covenant, they do not see the contradiction in grounding their theology of tithing in Malachi pericope on the same subject. Indeed, Malachi 3:8-12 has become a refrain for many Pentecostal preachers who use the passage as a key to unprecedented material blessings. Even a casual reading of Malachi pericope on tithing strongly indicates that God intends to bless faithful tithe payers. The grouse many have against Pentecostal leaders who are in the vanguard of tithe promoters has more to do with the motive than the validity of tithing.

Quite a number of the Pentecostals are given the impression that tithing is like a magic wand for financial breakthrough; they see it as a “quick fix” for obtaining divine favors in material things. Religious devotees in Pentecostal fellowship are frequently urged (sometimes intimidated) to give of their sustenance, but they are not equally told to seek first the kingdom of God (Matt.6:33). An apparent act of liberality or sacrifice cannot be a substitute for a right relationship with God. There was actually a case of somebody who stole a huge amount of money from his workplace and donated a part of it to his church hoping, by so doing, to curry favor from God (Akande, 2009). It is not difficult then to see why prosperity gospel hinged, as it were, on tithing and other forms of giving, may be regarded a hoax and a delusion (Isiramen, 2011). The over-emphasis on material blessings without a corresponding emphasis on “soul prosperity” (3 John 2) may therefore be counter-productive. It could hardly redound to the good of many. Only Pentecostal preachers seem to be enjoying the dividends of prosperity gospel, judging by their flamboyant life-style.

The preaching of the true gospel would naturally lead to prosperity in all ramifications. When the principles of righteousness are embraced, the natural outcome is prosperity. These principles, of course, include hard-work, perseverance, honesty, integrity, and self-denial. But when these characteristics are excluded from the kerygma, the proclamation of the gospel becomes a sham, and would further aggravate the condition of God’s people.

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