

TITHES
AND
OFFERINGS

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Bracketed comments following some scriptures assist the reader in understanding the intended meaning of these verses

We acknowledge the additional works of the various Scholars and Bible Commentaries used in conjunction with the College material. This is not to say that we agree with all their theology, but we certainly value their contribution to the Body of Christ.

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TITHES AND OFFERINGS

As we enter into our new life in Christ, God becomes our eternal provider and we can look to Him to supply all our needs, spiritual and physical, as we live according to His Word. One aspect of the Christian walk which is often overlooked is that of the giving of tithes and offerings. Christians therefore tend to give as they feel, rather than as God has instructed in His Word, and as a consequence they block God from blessing them fully in this area.

Background Reading: Proverbs 3:1-10

In giving tithes and offerings, primarily we are acknowledging that all we have belongs to God and that our reliance is on God and His Word.

PSALM 24:1 The earth is the Lord's, and the fullness thereof; the world, and they who dwell therein.

Unfortunately today many Christians organize God around their lives instead of organizing their lives around God. The way tithes and offerings are given is a prime example of this. Many Christians first commit themselves financially within the world's system and then give to God out of that which is left. Instead, they should give according to the standard set out in God's Word, then only commit themselves within the world's system according to their means. Of course this takes faith, but God wants all Christians to live by faith. As the Word tells us, "*the just shall live by faith*" (Hebrews 10:38), and this applies to the way we approach and manage our finances.

“. . . Unfortunately today many Christians organize God around their lives instead of organizing their lives around God. . . “

During this teaching we will be mainly using Old Testament scriptures. The reason for this is that God set down His universal laws and principles concerning tithes and offerings in the Old

Testament, and because all these laws and principles were adequately covered, little reference was made to them again in the New Testament.

Remember the key to understanding Old Testament teaching:

The Old Testament has many physical type-patterns of spiritual truths that are relevant to our Christian walk today.

It has been said that the Old Testament was the New Testament concealed, and the New Testament is the Old Testament revealed. So both the Old Covenant and the New Covenant constitute the written Word of God. It is therefore important to study the Old Testament as well as the New, for both contain the principles and commandments of God by which Christians need to live today. We should not, as some do, regard the Old Testament as either obsolete or pertaining only to Israel. An understanding of the Old Testament will help us gain great insight into God's plan of redemption for mankind and the fulfillment of all that was promised through Christ. Then, as Christians, we will be better equipped to live in "the law of love" which is to fulfil the whole Covenant of God.

CHRISTIAN STEWARDSHIP

Kevin Connor writes:

"The foundation of all giving to God, whether tithes or offerings, or anything else, is an understanding of Christian Stewardship.

Stewardship has been defined in the following way. "Stewardship is the practice of systematic and proportionate giving of time, abilities, and material possessions, based on the conviction that these are a trust from God to be used in His service for the benefit of His kingdom. It is a Divine-human partnership, with God as the senior partner. It is a way of living; the recognition of God's ownership of one's person, one's powers, and one's possessions, and the faithful use of these for the advancement of Christ's kingdom in this world."

“ . . . Stewardship is a Divine-human partnership, with God as the senior partner. It is a way of living; the recognition of God’s ownership of one’s person, one’s powers, and one’s possessions, . . . ”

This definition shows that there is an Ownership/Stewardship relationship between the Lord and the Believer.

A. God - The Owner of All Things

The first important thing for a Believer to see is that God is the owner of all things. Man owns nothing. God is the creator. He owns everything. God is the Creator of heaven and earth and by right of creation, all things in heaven and earth belong to Him. He owns it all. Man owns nothing. Ownership is the right of control. Whoever owns anything has the authority over that possession and it is his to do what he wills with it.

Melchisedek blessed Abram of the Most High God, the possessor of heaven and earth (Genesis 14:19, 22).

The Psalmist says, “The earth is the Lord’s, and the fulness thereof; the world and they that dwell therein” (Psalm 24:1,2). Also, scripture tells that He owns the cattle on a thousand hills and He also says that the silver and the gold is His (Psalm 50:1-12; 68:19; 89:11; Haggai 2:8).

Without heaven’s blessing, earth would perish quickly. Rain, sunshine, dew, seasons of blessing all depend on the providential hand of God (Genesis 1:11; Job 5:10; Matthew 5:45; Acts 17:28; 1 Chronicles 29:14).

Therefore it is absolutely important, it is foundational, that the Believer accept the truth of Scripture that God is the owner of all things. He is the giver, the possessor, the rewarder and the sole owner of the heavens, the earth and all therein. He owns the entire universe - not us!

B. Man - The Steward of Given Things

All we have is given to us from God. A Christian is a receiver, a trustee, a steward of what God gives him. As a steward, he is therefore responsible and accountable to God. A steward may use, abuse or lose what has been entrusted to him. A true and faithful steward will be rewarded.

There are five major “possessions” of life that all Believers (as well as unbelievers) are responsible and accountable for before the Lord. In these areas, God desires to develop the Owner/Steward relationship between Himself and His people. These five areas are as follows:

- 1. Our Life - What we have received as a gift from the Lord*
- 2. Our Time - What years have been allotted to us by the Lord*
- 3. Our Talents - What gifts have been given to us to use for the Lord.*
- 4. Our Possessions - What material possessions have been entrusted to us by Him*
- 5. Our Finances - What the Lord has given us strength to labour for.*

These things are not ours by right. These are a trust from the Lord. Every person, whether Believers or unbelievers, will be accountable for these in the day of judgement. Ability means responsibility, and responsibility means accountability. Luke 19:11-26 and Matthew 25:14-30 teach these things.”¹

(underlines added)

“ . . . A Christian is a receiver, a trustee, a steward of what God gives him, and as a steward, he is therefore responsible and accountable to God. . . ”

Christian stewardship can and should extend into all areas of Christian service. The area of stewardship particularly addressed in this study book, however, is that of finances as they relate to tithes and offerings. **To give of our finances as the Lord desires is to fulfill the law of love in this area.**

WHEN CAN WE WORSHIP OUR FATHER THROUGH THE GIVING OF TITHES AND OFFERINGS ?

When we bring our tithes and offerings to our Lord and High Priest with a faith-filled heart, we will be worshipping God. This can only be done fully if God's Divine Nature enmeshes with our human nature, for only by God's grace at work in us can we truly be brought to a position of giving in faith and in love. For this to take place, we must yield to the Holy Spirit - and this means yielding to God's will in our lives. In other words, when we give our tithes and offerings, we must give with proper heart intent. Giving to the Lord is never meant to be a means of buying favour, for if done properly, it is a means by which we can worship our God. Giving should flow from relationship, and so involve trust and love. It should not be viewed simply as a way of meeting an obligation for this becomes legalism. We are to give by grace and through grace.

So let us, as thankful Christians, and as the Word directs, enter into the true spirit of giving from grateful hearts, acknowledging our Lord as the Creator of all and the Provider of all our needs.

DEUTERONOMY 26:4 And the priest shall take the basket out of your hand, and set it down before the altar (a type of Calvary) of the Lord your God.

DEUTERONOMY 26:5 And you shall speak and say before the Lord your God

DEUTERONOMY 26:10 "And now, behold, I have brought the firstfruits of the land, which You, O Lord, have given me." And you shall set it before the Lord your God, and worship before the Lord your God.

In Old Testament days, the firstfruits were a representation of the whole harvest, and were a token offering in acknowledgement of the fact that all the people's provision came from God as a gift.

“ . . . Giving to the Lord is never meant to be a means of buying favour, for if done properly, it is a means by which we can worship our God. . . ”

Today, we could say that this firstfruits offering and its blessing principle, as outlined in Proverbs 3:9-10, could apply to all our tithes and offerings:

PROVERBS 3:9 Honour the Lord with your substance, and with the firstfruits (the first) of all your increase:

PROVERBS 3:10 So shall your barns be filled with plenty, and your presses shall burst out with new wine.

As we give according to God’s Word, everything else, which is the rest of our increase, will be blessed by God through our High Priest, Jesus. This does not only mean that what is left will be blessed, but that we will also receive the promise of protection and continued provision.

The other principle involved in this is that everything we give must first go through Jesus in order for God to receive it and bless it.

If we give our tithes and offerings to a church alone, rather than to God through a church, then our High Priest Jesus cannot accept them for the purpose of honouring the Father. This is because such an action would constitute “works without faith,” and as we know, “*without faith it is impossible to please Him (God)*” (Hebrews 11:6). So let us give correctly, from a position of faith, so that our giving will bless God and bear fruit for His Kingdom.

TITHING SHOULD BE AN ACT OF WORSHIP

Background Reading: Deuteronomy 12:5-12

Tithing should be an expression of thankfulness to God Who has redeemed us at such a great cost and Whom we acknowledge as our eternal Provider. The giving of tithes and offerings also carries with it the idea of commitment and dedication, and should be an

expression of our devotion to, our faith in, and our love for our Creator. As we have seen, tithing is actually an act of worship, a means by which we can glorify God. As such it assumes much greater importance than the mere throwing of \$10 onto the offering plate in a casual way on Sundays.

Let's turn again to Proverbs 3:9:

PROVERBS 3:9 Honour the Lord with your substance, and with the firstfruits of all your increase:

PROVERBS 3:10 So shall your barns be filled with plenty, and your presses shall burst out with new wine (you will not lack).

“honour the Lord with your substance”

The word “honour” in this context means “to glorify” or “to worship.” So this scripture establishes the fact that tithing is an act of worship.

Therefore, as we give to the Lord from the substance that He has already given us, and we give in an attitude of wanting to please Him, our giving, as we have said, becomes an act of worship.

“ . . . The giving of tithes and offerings also carries with it the idea of commitment and dedication, and should be an expression of our devotion to, our faith in, and our love for our Creator. . . ”

Scripture shows that the two elements of worship and gratitude were an integral part of the way the children of Israel were to give their gifts to the Lord.

In Genesis 28:18-22 Jacob took a stone, anointed it with oil and set it up as an altar to the Lord. Then Jacob worshipped the Lord and vowed that he would give Him a tenth of all that the Lord would give him.

Deuteronomy 12:5-7 and 11-12 speak about the time when the people of Israel were instructed to come together to present their

tithes and offerings etc., to the Lord. These verses tell us that this was to be a joyous occasion and a time of celebration. Also, the principle we learned in Deuteronomy 26:4 was that the priest brought the firstfruits of the people's produce and set it down before the Lord. The people were then to worship the Lord and rejoice because of every good thing which the Lord had given them.

DEUTERONOMY 26:10 *And now, behold, I have brought the firstfruits of the land, which You, O Lord, have given me. And you shall set it before the Lord your God, and worship before the Lord your God*

DEUTERONOMY 26:11 *And you shall rejoice in every good thing which the Lord your God has given unto you, and unto your house, you, and the Levite, and the stranger who is among you.*

We can clearly see that the correct giving of tithes and offerings is an important part of worshipping our God, both then and now, and we should rejoice that we can do so. We should consider it a privilege to give to God and to worship Him in this way, but again, as we have seen, only through the grace of the Divine Nature can this take place in the truest sense.

Not to tithe:

1. Is to disobey God's commands, i.e. to “bring all the tithes into the storehouse” (Malachi 3:10). This was commanded under the Law of Moses, but the Law simply served, in this case, to give form and procedure to that which was already being practised. As we have seen, tithing originated well before the Law. Abraham tithed 400 years before Moses was given the Law, as did Jacob.

2. Constitutes a lack of worship: Take for example the Christian who sings God's praises in order to worship Him, yet does not tithe. This Christian's so-called worship is empty and so goes downward and never upward to be received by heaven. Because his worship is shallow and lacks both faith and commitment, he will never walk closely with God but will be merely a Christian spectator, walking alone in this life in these areas of unbelief.

Not to tithe actually constitutes incomplete worship - which means the Christian's so-called "worship" is not as it should be. To give tithes and offerings is designed by the Lord to be an integral part of our worship. In other words, it is vital and therefore essential to the completeness of our worship. Without this integral component, our so-called worship will not rise to heaven but will fall to the ground because it lacks substance. Unfortunately the absence of tithing shows a lack of commitment to God and His Word, and our praise, as a result, will be empty.

Note: On the other hand, a Christian who willingly gives his tithes to God but never grows in the graces of God's love and truth will also offer up worship which is empty. This is because even though he has a positional relationship, he is not walking in it in an experiential sense!

“. . . This Christian's so-called worship is empty and so goes downward and never upward to be received by heaven . . . because his worship is shallow and lacks substance. . . ”

The Christian is a priest unto God, and everything we do should demonstrate this - but only through God's graces can we function truly in this role. Tithing should be an act of worship, but only in and through Christ is this possible. We must therefore give as the Holy Spirit directs. We must tithe God's way - where we are being spiritually fed, from a heart of faith and love:

MALACHI 3:8 Will a man rob God? Yet you have robbed Me. But you say, "Wherein have we robbed You?" (And the answer comes back) In tithes and offerings.

MALACHI 3:9 (Because of this) You are cursed with a curse: for you have robbed Me, even this whole nation.

Now from Malachi 3:8-9 we see God saying to His people, both then and now, that those who do not tithe are actually stealing from Him. Then He goes on to say clearly that those who do not tithe are cursed. What does this mean?

It means that he who does not tithe will frustrate God's grace (Galatians 2:21) and so block God's help from being received in many areas of his life. Certainly the Christian's relationship with the Lord will be affected. People who do not tithe will not be trusting God to provide for them on a natural level. Mistrust will then lead to unbelief in this area, and this will spread to many other areas of people's lives.

If tithing is meant to be one of the ways in which Christians worship God, and you do not tithe, then simply put, you cannot be worshipping as you should, certainly not "*in spirit and in truth*" (John 4:23-24). As we have said, without tithing and truth, or truth and tithing, we cannot enter into the proper worship that the Father desires from us.

The hour has come in this New Testament age to walk with God and to be true worshippers - not just those who are glad to have escaped from their dark prison, and from their gladness to thank God. No, God is looking for Christians to go beyond escapism and to enter into experiential relationship. Let us therefore seek to worship God not just out of gladness but rather real, daily relationship that would also cause us to walk with Him, our Lord and Saviour, in His power and might. Without seeking truth you will not do it, and without tithing you will not do it.

“ . . . The hour has come in this New Testament age to walk with God and to be true worshippers - God is looking for Christians to go beyond escapism and to enter into experiential relationship. . . ”

We as God's kids must find Him so as to walk with Him experientially, day by day. Yes we have found His Son Jesus, for without the Lord in our lives we would not be saved. But now the Holy Spirit is calling us into truth, power and love. To be led in this way must begin with our hand in Jesus' hand, then the reading,

studying and hearing of His Word. For faith to be developed in us we must hear His Word, for this is how faith comes (Romans 10:17). Only by His truth can we grow into a person of faith and love, so essential if we are to worship our God in spirit and in truth:

JOHN 4:23 But the hour comes, and now is, when the true worshippers shall worship the Father in spirit and in truth: for the Father seeks such to worship Him.

For true worship to take place, man must allow the Holy Spirit to empower and move his very being, his inner man. Scripture shows us that this is the only type of worship that God will accept, and therefore receive, as true worship. In this is experiential relationship and the true giving of oneself to the Lord at the deepest level. This is love, expressed in worship, for the Giver of all that is good, even life itself.

Only as we allow Jesus to be Lord in our lives can God accept anything from us, even our worship. So let us give our tithes and offerings to our High Priest, Jesus Christ, so that we may please the Father and Giver of life through our Lord and Saviour. Amen.

EARLY ACCOUNTS OF TITHING

The Biblical principle of tithing is foundational to our giving as Christians. *“The word “tithe” simply means “a tenth.” All that we have belongs to the Lord but He has asked us to set aside the tenth of all our increase. The tithe is actually a teacher to give. One hundred percent belongs to God. He gives us nine-tenths to use but asks us to give Him the first tenth. The tithe is really not ours to give. It already belongs to the Lord. He has claimed it as the firstfruits of our increase. So in tithing we are simply giving to God what is already His.”*²

So to tithe means to give a tenth of one’s income to God.

The first Biblical reference to this practice occurs in Genesis 14:18-20. Here Abraham, the father of all who believe, gave a tithe to Melchizedek, the priest of the most High God. This account of Abraham tithing, as well as the people of Israel giving tithes to the Levites, is also recorded in Hebrews 7:1-6.

The second reference to tithing concerns Jacob, who, having been spoken to by the Lord in a dream, vowed that the Lord would be his God, and that in return for the supplying of his needs, Jacob would give the Lord a tenth of all he earned: Genesis 28:10-22. Therefore we can understand that tithes and offerings were not instituted by the Mosaic Law, but preceeded it.

TITHING UNDER THE LAW OF MOSES

Tithing was continued and indeed commanded by God under the Mosaic Law. This was a very detailed set of laws given to the people of Israel by God through Moses, after they had been released from slavery in Egypt. Let us look at Leviticus 27:30-32.

LEV 27:30 And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord.

LEV 27:32 And concerning the tithe of the herd, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy unto the Lord

We can see that the people of Israel were commanded by God to give a tenth of all their increase to the Lord. In those days their increase consisted mainly of livestock and various crops. This ten percent of all they produced was to be regarded as “*holy unto the Lord.*”

TITHING UNDER THE LAW OF LOVE

The “law of love” incorporates the “laws of giving.” In Old Testament times, God gave commandments to His people concerning the giving of tithes and offerings. The Israelite society of the Old Testament had financial and physical needs and God set commandments in place to meet these needs on a physical plane.

Our Christian community and society in general today have physical needs similar to the Israelite community. These needs are to be met through the same set of commandments which were outlined in the Old Testament, i.e. through the giving of the first tithe, second tithe, third tithe and offerings. Indeed the commandments concerning

these types of giving which were documented in the Old Testament are universal and are still meant to be applied today.

“ . . . God set down His universal laws and principles concerning tithes and offerings in the Old Testament, and because all these laws and principles were adequately covered, little reference was made to them again in the New Testament. . . ”

The law of love thus incorporates giving according to God’s Word. In His wisdom and foresight God knew what was needed to:

1. Bless the giver
2. Bless the receiver
3. Give honour to the Lord

People who say the laws pertaining to giving do not apply today and that we do not have to give are either ignorant of truth in these areas or else operating in selfishness - for true love compels us to help meet the needs of others. Jesus was the perfect example of true love. He died so that we could be saved, and this opportunity is given to the whole world. True love does not consider the cost, but, in wisdom, delights in helping others. Not to provide for another’s real need when we have sufficient and extra (or could have if we managed our affairs properly) would be selfish.

Some still object to the commandments concerning giving from the standpoint that we are now no longer under the Mosaic Law. Of course this is true. However we find in searching the scriptures that we are now under something far weightier than the Law, and this is an obligation identified by the Lord Jesus Christ in the following statements:

MATTHEW 22:37 Jesus said unto him, "You shall love the Lord your God with all your heart, and with all your soul, and with all your mind.

MATTHEW 22:38 This is the first and great commandment.

MATTHEW 22:39 And the second is like unto it, You shall love your neighbour as yourself.

MATTHEW 22:40 On these two commandments hang all the Law and the prophets."

So we have been commanded by Jesus to love God and to love our fellow man. This means we are obligated to try and help our fellow man gain what he needs on both the spiritual and physical levels. Therefore, as we live in the law of love, we will give willingly, trusting God in all things, even trusting Him to supply our needs in and through Christ (Philippians 4:19).

In the beginning, God had to decide whether or not to give His people a set of laws concerning giving. He could have just commanded His people to give according to their own discretion. However He did not do this. Why? There is a simple answer. We see a lack of giving in the Church today and it was the same in Old Testament times (Nehemiah 13:10). Much of the time, God's ministers had to supplement their income through secular work. One reason God implemented these laws was because He knew that the majority of people would not give unless explicitly commanded to do so. And the same is true today.

When God gives a commandment, however, this automatically brings into existence a law of blessing to those who obey it and a law of cursing to those who do not. Weighing this up, God in His wisdom chose to set in place the commandments concerning giving so that the needs of His chosen people could be met. These commandments were also to be obeyed at a later date by the Christian Church so that the needs of the Church community could be met, and then through the Church, some of the true needs of the heathen.

“. . .As we live in the law of love, we will give willingly, trusting God in all things, even trusting Him to supply our needs in and through Christ. . .”

THE THREE TITHES

There are three tithes spoken of by the Word of God. These are:

1. The First Tithe:

As we have learned, one tenth of all the earnings or the provision of the Israelites was to be regarded as *“holy unto the Lord.”* As such it belonged to the Lord, but it was to be given physically to the Levites who were God’s ministers under the Old Covenant.

NUMBERS 18:21 And, behold, I have given the children of Levi all the tenth (tithe) in Israel for an inheritance, for their service which they serve, even the service of the Tabernacle of the congregation.

The tribe of Levi was specifically set aside by the Lord to function as His ministers. Men belonging to this tribe were thus responsible for the administration and maintenance of the tabernacle and later the temple. They were also responsible for the ceremonies associated with the sacrificial offerings as well as teaching the people God’s laws.

In the Christian Church today, the Levites have been replaced by those in the Five Fold Ministry and its support ministries. These are God’s ministers today, those who have been called and set aside by God to do the work of the ministry, the edifying of the Body of Christ:

EPHESIANS 4:11 And He gave some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers;

EPHESIANS 4:12 For the perfecting of the saints (to equip them for service), for the work of the ministry (to proclaim the Gospel message to the world), for the edifying of the Body of Christ:

EPHESIANS 4:13 Till we all come in the unity of the faith, and of the knowledge of the Son of God, unto a perfect man (speaks of Christian maturity), unto the measure of the stature of the fulness of Christ

God's laws and principles do not change and we can see clearly that His commandments concerning giving still apply today within the church. Thus the first tithe or a tenth of all our increase is still to be regarded as "*holy unto the Lord,*" and given physically to help support the work of the Five Fold Ministry within the local church.

2. The Second Tithe:

This tithe was to be set aside and used by the individual and his family to meet expenses they would incur in attending the three annual Israelite feasts. The people used this tithe to meet travelling costs, and they also ate of this tithe at the actual feast, rejoicing before the Lord as they did so:

DEUTERONOMY 14:23 And you shall eat before the Lord your God, in the place which He shall choose to place His Name there, the tithe of your corn, of your wine, and of your oil, and the firstlings of your herds and of your flocks; that you may learn to fear (reverence) the Lord your God always.

DEUTERONOMY 14:24 And if the way be too long (distant) for you, so that you are not able to carry it (your tithe of your provisions); or if the place be too far from you, which the Lord your God shall choose to set His Name there, when the Lord your God has blessed you:

DEUTERONOMY 14:25 Then shall you turn it (exchange it) into (for) money, and bind up the money in

your hand (take it with you), and shall go unto the place which the Lord your God shall choose

DEU 12:7 And there you shall eat before the Lord your God, and you shall rejoice in all that you put your hand unto, you and your households, wherein the Lord your God has blessed you

The second tithe was to be specifically set aside by the people themselves, to be used on their own behalf. In this way there would be no excuse for them not to attend the national feast days.

Today this second tithe represents an area in which we are probably already giving. As we have said, it is concerned with expenses we incur when we travel to church, teaching meetings, seminars and conventions.

3. The Third Tithe:

The third tithe was an additional tithe to be given only once every three years. We read of it in the book of Deuteronomy:

DEUTERONOMY 14:28 At the end of three years you shall bring forth all the tithe of your increase the same (third) year (which is in addition to your first tithe), and shall lay it up within your gates:

DEUTERONOMY 14:29 And the Levite, (because he has no part nor inheritance with you,) and the stranger, and the fatherless, and the widow, who are within your gates, shall come, and shall eat and be satisfied; that the Lord your God may bless you in all the work of your hand which you do.

DEUTERONOMY 26:12 When you have made an end of tithing all the tithes of your increase the third year (this is speaking about once every three years), which is the year of tithing, and have given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within your gates, and be filled;

DEUTERONOMY 26:13 Then you shall say before the Lord your God, I have brought away the hallowed things (the tithe, the sacred portion) out of my house, and also have given them to the Levite, and to the stranger, to the fatherless, and to the widow, according to all Your commandments which You have commanded me: I have not transgressed Your commandments, neither have I forgotten them

These scriptures are referring to another tithe, another tenth, in addition to the first tithe - but this tithe was given only once every three years. This was God's welfare plan. As the people gave, God more than made up for it by blessing their going out and coming in. In other words, as they obeyed and trusted God, they experienced prosperity in their crops, in their stock, and in all their physical provision.

“. . .The third tithe is an additional form of giving practised by God's people and was given only once every three years. . .”

As we have seen, in Old Testament times the children of Israel gave a tenth of their increase to the Lord. Then, in addition, they were commanded by God to give a further tenth every third year out of that third year's provision. This was an extra tithe which was called "the third tithe." Whom did it address?

As we can see from Deuteronomy 14:29 and Deuteronomy 26:12, the recipients of the third tithe included orphans, widows, foreigners and "*the Levite*." We will explain this a little further on. These were people for whom there was no-one necessarily to provide, and who needed assistance through God's welfare plan.

In regard to the giving of tithes and offerings, our Christian community today has similar physical needs to the Israelite community, and these are to be met through the same set of commandments outlined in the Old Testament. Though details and circumstances (customs, societies, cultures) may change, God's principles never change.

“. . . Our Christian community today has similar physical needs to the Israelite community, and these are to be met through the same set of commandments outlined in the Old Testament. . . ”

God’s ministers still need to be provided for (1 Corinthians 9:14), as do the spiritually and physically poor. So the third tithe is still required, to allow the Lord to bless and provide, in some way, for those who lack. Just as the needs have not changed, neither has God’s way of dealing with them. Remember too that we are obligated according to New Testament teaching to love our neighbour as ourselves. This includes the giving of our time and money, as commanded by God in His Word, to those who are in need.

Now remember that the Levites were to be given the first tithe, after it had been presented to the Lord by the priests. So who is “*the Levite*” referred to in Deuteronomy 14:29?

DEUTERONOMY 14:29 And the Levite, (because he has no part nor inheritance with you) . . .

It appears from time to time that once the Israelites had settled in the Promised Land and the Levites had been given particular cities in which to live, some Levites moved from town to town in a roving-type ministry, and had to leave their former residences. Others took up residence in non-Levitical cities. These were then non-landed Levites who had no allotment or inheritance of their own. In the context of Deuteronomy 14:29, therefore, when it says “*the Levite,*” you could substitute the word “missionary,” today. Also included in this would be ministers who have a roving-type ministry and who lack support from a definite home base. The particular roving Levites mentioned in this verse were entitled to receive support from the third tithe along with the fatherless and widows, etc.

So the third tithe can be correctly given to missionary works, roving ministers who address needs in the Body of Christ but who lack definite home-base support, the physically poor, widows, the fatherless, and other people in real need, firstly within the church, then outside. Properly constituted Christian aid organizations are thus also suitable recipients of the third tithe.

“Regarding the third tithe today, we can see a parallel in the manner of many churches. The Levites were the ministering class. The stranger, the fatherless and the widow were those who needed help and financial assistance.”

“The third tithe - equal to 1/10 in the third year, is made up by giving to the Missionaries (in the old Testament the Levites) and the special giving for the looking after of the widow, the fatherless and the poor (stranger) in our church.”³

“. . . The third tithe can be correctly given to missionary works, roving ministers, the physically poor, widows, the fatherless, and other people in real need, firstly within the church, then outside. . . ”

Today, missionary work can encompass expenses relating to personnel, medical supplies, books, printing facilities, housing, travel and accommodation, food and clothing, schools and hospitals and the building of churches, etc. As you can see, in catering for the holistic needs of the lost, who are often the poor as well, the cost of missionary work can become enormous.

OFFERINGS

Offerings constitute another area of giving, apart from tithes. Offerings are freewill gifts, for there are no prescribed amounts to be given in this area. It is up to each person to decide, with the help of the Holy Spirit, how much he or she will give, and in which areas.

The Bible does, however, describe and identify various types of offerings.

EXODUS 35:5 *Take from among you an offering unto the Lord; whosoever is of a willing heart, let him bring it, an offering of (to) the Lord; (an offering of) gold, and silver, and brass*

MALACHI 3:10 *Bring ye all the tithes (and offerings v.8) into the storehouse, that there may be meat in My house . . .*

DEUTERONOMY 12:6 *And there you shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks*

“. . . Offerings constitute another area of giving, apart from tithes. Offerings are freewill gifts, for there are no prescribed amounts to be given in this area. . .”

Today we can give offerings to the Lord in relation to: the running of the local church, the church building fund, the music ministry, church equipment, housing provision for God’s ministers, ministries separate from the local church, etc.

We should seek the leading of the Lord concerning how much we should give in the area of offerings. We should not, however, give grudgingly or out of an attitude of “having to give,” for this will bring no personal benefit, as it ought.

2 CORINTHIANS 8:12 *For if there be first a willing mind (a willing heart must be first), it (the gift) is accepted (acceptable to God) according to that a man has (what a man has), and not according to that he has not.*

2 CORINTHIANS 9:7 Every man according as he purposes (decides) in his heart, so let him give; not grudgingly, or of necessity (without compulsion): for God loves a cheerful giver.

“for God loves a cheerful giver”

The foundation for the giving of offerings, whether under the Law of Moses or today, under grace, is just this, the willing heart. Otherwise, the freewill offering will not be recognised by the Lord.

We have thus learned from scripture that there are various types of offerings which constitute another area of giving apart from the tithes. There should be an offering to contribute to the running of the church, a church building fund offering and offerings for other needs in the church. These offerings should be kept separate from your tithes and marked according to their designation.

“. . .The foundation for the giving of offerings, whether under the Law of Moses or today, under grace, is just this, the willing heart. Otherwise, the freewill offering will not be recognised by the Lord. . .”

RELATING THE CROSS TO TITHES AND OFFERINGS

Some conveniently consider that God’s laws relating to tithes and offerings were nailed to the Cross and therefore abolished. “Are not we, as New Testament Believers, now under grace and not Law?” is the common catch cry. People then say that tithing is not for today, being an Old Testament principle. Kevin Conner has addressed this question in a clear concise way so that those seeking truth in this area should no longer doubt the relevance of tithing to the Body of Christ. His basic teaching is that people fail to understand the distinction yet inter-relatedness between Biblical commands and principles. People fail to understand what is specified and what is implied.

Some issues have already been covered, but the following gives greater insight.

“Tithes and offerings are NOT of the law. They preceded the law. The law only confirmed and amplified such more fully. Tithes and offerings were not abolished at the cross. Who can say that, since the cross, Believers are not obligated to give anything back to God.

The things that were nailed to the cross were those things pertaining to the ceremonials of the Mosaic Covenant and rituals of other covenants. These things were the animal sacrifices, sabbath days, the Aaronic and Levitical priesthood, the ceremonials of the Feasts, circumcision and the whole of the temple services of the Old Covenant (Colossians 2:14-17; Galatians 6:15-16).

All these things were finished when Jesus died on Calvary and the veil of the temple was rent from top to bottom. However, worship, praise, giving to God were not nailed to the cross. These things were not abolished.

A sound principle of Interpretation of Scripture is this. Where the New Testament Scriptures are silent on things already established under Old Testament times, then such continues on in the New Testament times. Where things are not to be carried on under the New Covenant, the New Testament generally addresses such, showing that that particular thing was abolished at the cross.

***“. . .Where the New Testament Scriptures
are silent on things already established
under Old Testament
times, then such continues on in the
New Testament times. . .”***

The New Testament specifically addresses circumcision, sacrifices, sabbaths and other Mosaic laws as being nailed to and abolished at the cross. When it comes to tithes and offerings, there is no New Testament Scripture saying that these were abolished at Calvary. If the New Testament is silent on this, then it means that the commands and principles are carried forward into the New covenant for Christian Believers to follow; not in the letter of the law, but in

spirit and in truth. There is no need to repeat commands and principles already established under previous covenants, in this matter. While some ask for “chapter and verse” in the New Testament to give tithes and / or offerings, there is no “chapter and verse” saying such were abolished at the cross!

The whole key to many questions is found in the cross. Everything of the previous covenants must pass to the cross. Some are fulfilled in the work of the cross, being nailed to the cross and abolished there. Other things pass to the cross and through the cross into a higher level in the New Covenant. This is important to understand.

This is what happened to worship, to praise, and to the whole matter of giving to God. All passed to the cross, then through the cross and continue on in a higher level than ever before in the New Covenant.

From the Book of Acts onwards, and into the Epistles, the whole matter of giving of tithes and offerings moves through the cross to a higher level than previous dispensations.”⁴

(underlines added)

“ . . .The whole key to many questions is found in the cross. Some things are fulfilled in the work of the cross, being nailed to the cross and abolished there. Other things pass to the cross and through the cross into a higher level in the New Covenant. . . ”

WHAT CONSTITUTES A TITHE ?

The Lord’s formula for tithes deals only with real disposable increase. For example, with a salary earner, personal income involves:

- (a) A gross wage or earnings (before tax and deductions, and including all benefits, e.g. superannuation, bonuses, etc.)

(b) All other disposable real increase, e.g. interest, inheritance, gifts, etc.

Tax is not an initial cost to us, for it is payable only if there is profit. We should tithe on our increase (gross income) before tax is taken out. We should want all our income blessed and if we do not tithe on all of our income, we are saying we do not want to place all before God - only part. Of course a business is a different proposition. God expects someone in a business not to tithe on the turnover, but rather on the real increase that has been realized. So for tithing purposes in business, we should tithe on the total gross income minus all costs.

Note: When people are first saved, the Lord does not command them to give 10% of everything they own. He only requires them to begin tithing their income from that point onwards.

Neither does the Lord command Christians who have been tithing incorrectly for years to make up the shortfall. All that is needed is that these people repent and make a fresh start in this area.

“. . .The Lord’s formula for tithes deals only with real disposable increase - a gross wage or earnings before tax and deductions, etc., and all other disposable real increase, e.g. interest, inheritance, gifts, etc. . .”

PRINCIPLE OF TITHING BEFORE TAX IS TAKEN OUT

Some Christians think that because Israel was not originally required to pay taxes, this fact may alter the way we give tithes and offerings today. In other words they feel tithes should be taken out after taxes are paid. However:

1. When Israel desired a king, the Lord revealed to Samuel (1 Samuel 8:1-22) that one of the costs involved would be the creation of a taxation system. Certainly in the days of Solomon and

Rehoboam, scripture speaks of the Israelites being heavily taxed. It should be noted that such taxation was additional to the tithes and offerings given to the Lord, and that tithing preceded taxes.

2. Israel also paid taxes in Roman times and there is no evidence to suggest that God changed His tithing commandments to suit this situation. Some have expressed surprise that Jesus, when confronted by the Pharisees on the dilemma of taxation, uttered the familiar words, “*Render to Caesar (our Government) the things (taxes) that are Caesar’s, and to God the things (tithes and offerings) that are God’s*” (Matthew 22:15-22), and that Paul, who also lived in the Roman world, would lay down the lasting principle: “*For the same reason you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay all of them their dues, taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honour to whom honour is due*” (Romans 13:6-7). Jesus and Paul were not speaking against taxation. Rather they were upholding honesty and justice and the fiscal responsibility of God’s people. The principles contained in these scriptures have not changed, and they show us how we are to give to God today.

3. We need to remember that when paying taxes, we may receive a proportion of these taxes back through, for example, child care allowances, educational subsidies, public health care and travelling subsidies. So we should not consider taxes simply as a deficit or loss. Therefore if we pay 30% of our gross income in taxation, the true figure as a nett cost would be much less because of that which we receive back indirectly.

4. We should want our whole income blessed, and by giving tithes from our gross income, we allow God to bless all of our finances instead of just part. Therefore it is in our own best interests to tithe from our gross income.

“...We should want our whole income blessed, and by giving tithes from our gross income, we allow God to bless all of our finances instead of just part. . .”

THE PROMISE OF MALACHI 3:10-12

We read in Malachi of the people of God, who today represent Christians, robbing God. How did this occur?

The Lord is saying here that some of His people were robbing Him because they were not giving tithes and offerings. The result was that they had opened themselves up to the enemy by giving him legal ground to afflict them.

We, too, in failing to give tithes and offerings, can open ourselves to attack from the enemy in our personal life, our family life and our work situation.

Many Christians are robbing God, but do not realize they are doing so. Some Christians try to self-justify not obeying the commandments concerning tithes and offerings by choosing to remain in the sin of ignorance - but ignorance will not excuse sin: Lev.5:17. Ignorance will never give Christians any legal ground to justify themselves, in this or any other area.

“ . . . Some Christians try to self-justify not obeying the commandments concerning tithes and offerings by choosing to remain in the sin of ignorance - but ignorance will not excuse sin. . . ”

These Malachi scriptures may have been written for a rebellious people over two thousand years ago, but the principles involved are universal and the warning in these verses still applies today. The people who are robbing God are thieves because they are stealing from the Lord. This is a serious charge laid at the door of New Testament Believers who do not give “*in tithes and offerings.*”

Christians who do not give tithes and offerings prevent God from being their Provider. This is not to say that the world’s system will not provide for them, and there are many unfaithful Christians to

whom this applies today. But it does mean that God will not be meeting their needs in the way He would want to.

Malachi 3:10-12 go on to outline what obedience to God's laws of giving will bring. There is a promise to those who hold faith in God's Word and are giving according to it.

MALACHI 3:10 “Bring ye all the tithes into the storehouse, that there may be meat in My house, and prove Me now herewith (in this),” says the Lord of Hosts, “if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive (hold) it.”

MALACHI 3:11 “And I will rebuke the devourer (Satan and his forces) for your sakes, and he shall not destroy the fruits of your ground (in any area of your life); neither shall your vine cast her fruit before the time in the field,” says the Lord of Hosts.

God promises that He will “*rebuke the devourer*” so that Satan will be unable to attack the provision given by God in all its forms. Remember that one's provision is not just limited to the financial area, by any means. Our provision includes the emotional, social and spiritual areas - all that we will ever need has been promised by the Provider, our Jehovah Jireh!

So if we do not give as God has instructed, thus honouring Him, we will be hindering God from providing for us as He could. Indeed we will be bringing upon ourselves some form of curse, for His Word is quite clear in this regard.

Also, we cannot take part of our tithes to use as an offering because we would be robbing God of the tithes which are not ours to meddle with, in any case. As we have learned, the tithes are given to God for His ministers and their work in the church. We will be robbing God, and therefore ourselves, if we do not give that which the Word instructs us to give in the way it instructs us to give.

SUMMARY

Will you be one of those who are faithful to God in the area of giving? Will you dare to trust Him and to step out in faith in this area, believing for the furtherance of His Kingdom as you do so?

Remember too that being under grace does not lessen man's obligation - rather it increases it. As Christians we become responsible, as Jesus has commanded, to love God and also our fellow man. As we operate in love, responding to the love God has shown us through Christ, we will develop compassion for others and a genuine desire to help meet their needs.

So let us have an eternal perspective in the area of giving, for one soul in heaven rather than hell because of our obedience or our faithfulness is worth more than all the money in the world.

God as the Creator is the owner of all things. Man owns nothing, as seen in the fact that when he leaves this world, he takes nothing with him. Therefore all that we have, all that we own, has been given to us by God. As Christians we are stewards of everything we have and own, and this includes our finances. We are therefore responsible and accountable for what we do with what we have. The Word of God gives us clear instruction in the way we are to give of our finances through tithes and offerings.

Let's turn to Malachi again.

MALACHI 3:10 "Bring ye all the tithes into the storehouse (the place where you are being spiritually fed), that there may be meat in My house (what sort of meat? - the teaching and preaching of the Word of God gives us our spiritual meat, so we can obtain faith), and prove Me now (this is the only place where God tells us to prove Him. He was speaking, and still is, to people who have held back from giving that which is God's anyway) herewith," says the Lord of Hosts (see this point - they had already robbed Him, so God was giving them another chance through repentance), "if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive (hold) it.

MALACHI 3:11 And I will rebuke the devourer (Satan and his forces) for your sakes (and the Gospel's), and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field," says the Lord of Hosts.

To allow God to bless us in this way, we must fulfill all the conditions in verse 10. We must also appropriate (take hold of) these promises by faith in order for them to operate in our lives. We know that we must believe in God's Word for it to become "the living Word," for without belief and trust, God's Word is only a dead letter, merely black ink on white paper. In other words, if not combined with heart belief, the Word that is heard will only produce intellectual knowledge. Indeed God has given these promises, but we must make proper demands on the Lord's power if we are to obtain that which has been promised.

“. . .As Christians we are stewards of everything we have and own, and this includes our finances, we are therefore responsible and accountable for what we do with what we have. . .”

To live in God's perfect will we must be fully committed to serve Him, to obey His Word and to follow the Spirit's leading. In relation to giving, this includes the following:

(a) Tithes and offerings should be given to God first:

We need to approach tithing from the attitude of giving our tithes to God, that there may be meat in His house.

(b) Tithes and offerings should be given in love:

The basis on which everything must be built is love. This is clearly shown in scripture:

1 CORINTHIANS 13:3 And though I bestow all my goods to feed the poor, and though I give my body to be burned, and have not charity (love), it profits me nothing.

Remember, love is not just a feeling, it is an act of our will to yield to the Holy Spirit so that the Divine Nature can infuse our human nature with its graces and energies.

Being under grace does not lessen the obligation of man - rather it increases it. This is because to whom much has been given, of him will much more be required. And as we have learned, we are obligated through Jesus' commandments to love God and also our fellow man.

Operating in true love causes us to develop a sense of compassion, at a Godly level, for others.

If we are operating in this love, we will have a sense of obligation to give, in any way we can, to help meet the needs of others. This includes both our Christian brothers and sisters, and those who are unsaved.

“. . . Operating in true love causes us to develop a sense of compassion, at a Godly level, for others. . . ”

(c) Giving is an opportunity to express your faith and love.

The giving of tithes and offerings is one way for Christians (in the natural realm) to express their faith (trust) in God and His Word.

Through giving, God is providing His people with an opportunity to obtain blessings in a very simple and natural way - for the giving of tithes and offerings is one of the lowest, but nevertheless important, levels of giving. The giving of ourselves in total commitment is the highest level of giving to which we can aspire. This will result in us becoming disciples, surrendered Believers.

As we flow with the energies of the Divine Nature, our giving can become an act of worship. This takes proper focus, and only through an awareness of the Cross can we arrive at this position.

Continuing grace to swim in the river of life proceeding from God's throne only comes to those who yield themselves to the Spirit, day by day. Only as we daily take up our cross of self-denial and follow the leading of the Spirit can our soul be enriched so we can be equipped as soldiers of the Cross, and be effective in our work for the Lord. To give outside of this prescribed order is, at best, to serve God in the flesh. This turns our faith into a religion, fooling us into thinking we are somewhere in God that we are not. Only in Christ, and with His grace at work in our hearts, can we truly give as He wants us to give.

Note too that the giving of our tithes, as we have covered in this study, represents only a minimum standard of giving. Even as we view the world's situation today, we can see that so much more is realistically needed to sustain and increase the thrust of worldwide evangelism in these last days. So be aware of the Lord's leading in these areas and stay open to the Spirit of Truth - **for one soul in heaven rather than hell because of your obedience is worth more than a better house or a better car or indeed all the money in the world.**

In summary, we do not deny that giving on a purely physical level, to both the government and God, can constitute a sizeable portion of most people's income. Therefore, in acknowledging this, we need to make sure that we use our faith in regard to our giving, so that God can bless it and provide for us as He desires. If faith is not combined with our giving, God is unable to bless us fully in this area. Let us therefore give God's way, with willing, obedient hearts of faith, and allow Him to bless us accordingly. Let us:

“ . . . render therefore unto Caesar (our Government) the things (taxes) that are Caesar's and unto God the things (tithes and offerings) that are God's ” (Matthew 22:21).

We should not pressure anyone into giving, but it is our responsibility to teach God's principles concerning tithes and offerings. What you do in these areas is between you and the

Lord . . . for you and you alone are responsible for what you do or do not do in this area of giving.

May you have the victory in Christ. Amen!

For further information or teaching material to help you grow in the Christian faith, please visit:

CROSSROADS INTERNATIONAL
FULL GOSPEL MINISTRIES
crossroadsministries.org.au

NOTES

- 1 Kevin J. Conner, Tithes and Offerings or Christian Stewardship, pgs 4-6.
- 2 Kevin J. Conner: Tithes and Offerings or Christian Stewardship. Pg 10.
- 3 Richard Holland, Tithing, an Essential Part of a Christian Walk, pg. 12, pg. 13.
- 4 Kevin J. Conner, Tithes and Offerings or Christian Stewardship, pgs. 38-39.

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