



The LORD's Plan For Financing The Gospel

Oliver & Mary Blosser

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PART 1: The Tithing Test

The Bible reveals that the tithing system is the LORD's original plan for—

... promoting and maintaining the work of the Gospel,

... supporting the needs of pastors, Bible teachers, and missionaries,

... caring for the needy of the Faith Community - widows, orphans, strangers (foreigners) and the poor.

This plan has never changed from ancient times to the present. In this study, you will discover how this program was applied by the Apostles Peter and Paul to the New Covenant and how it was practised in the Early Church to finance the advancement of the Gospel.

The Story of the Fall is an everlasting reminder that the LORD is the rightful Owner of the earth and every created thing in it. From the Genesis 3 narrative, it becomes clear that Adam became guilty of stealing something that did not belong to him from the tree of the knowledge of good and evil. The Jewish tradition says it was a pomegranate, although the Bible doesn't tell you what the fruit was. Adam failed to pass the obedience test, i.e., the tree test.

Genesis 2:16-17— *16 And the LORD God commanded the man, saying, "Of every tree of the garden you may freely eat; 17 but of the tree of the knowledge of good and evil you shall not eat, for in the day that you eat of it you shall surely die.*

Today, your obedience is tested through tithing, i.e., the tithe test. The tithing system is a test for the human heart— how much of a heart do I have for God and His Gospel? A whole heart? a half of a heart? or no heart at all? Do you view yourself as a caretaker of what the LORD has given to you? The tithing system is a safeguard against the root sin of covetousness which is idolatry.

Proverbs 21:26— *He covets greedily all day long, But the righteous gives and does not spare.*

Colossians 3:5 — *Therefore put to death your members which are on the earth: fornication, uncleanness, passion, evil desire, and covetousness, which is idolatry.*

Ephesians 5:5 — *For this you know, that no fornicator, unclean person, nor covetous man, who is an idolater, has any inheritance in the kingdom of Christ and God.*

The Bible clearly warns about the dangers of possessing a heart that values gold above God.

I Timothy 6:10 — *For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows.*

Tithing reveals your level of obedience and obedience demonstrates your level of faith in God. In Hebraic thought, obedience (action in works) is the evidence for faith. The focus of the Hebrew language is to have faith in

God! Tithing may become a challenge for you to have faith in the LORD that He will provide for your every need. Faith is always tested. When you have a limited income and you tithe, then you are taking a faith step, having confidence in the LORD that He will meet your every need.

The Sacred Scriptures are clear that two distinct things belong to God — the Sabbath and the tithe. With your free will, you can recognize or disregard either of them— the seventh part of your time per week, and the tenth part of the income which you gain per year. Like Adam, you can steal from God. You can steal either God's time, His money or both.

I Corinthians 16:2— *On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come.*

For Christians, the Sabbath has become Sunday, which the Jews called 'the first day of the week'. This day was special to the Early Church because it became the Day of the Resurrection, following the week in which Jesus died, was buried and rose again. Tithing and worship go together! Here, you see that the early believers gave both time and money to the LORD. This custom has its foundation in the Hebrew Bible.

Deuteronomy 26:10-11— *10 And now, behold, I have brought the firstfruits of the land which you, O LORD, have given me.' 'Then you shall set it before the LORD your God, and worship before the LORD your God. 11 So you shall rejoice in every good thing which the LORD your God has given to you and your house, you and the Levite and the stranger who is among you.*

Tithing Principle #1:

Your faith and obedience are tested through tithing.

Questions for study, thought, review, and discussion

The divine purpose for the tithing system was _____.

The tithing system is a test for the _____.

Tithing reveals your level of _____ and obedience demonstrates your level of _____.

How is tithing a test of obedience and faith? _____

What has been your experience in facing the tithing test? _____

What are the parallels and similarities between giving God one day of the week and one tenth of your income?

PART 2: *The Biblical Basis of Stewardship*

The LORD owns the whole world and man is His steward, or caretaker of the things that belong to God.

Psalms 50:10-12 —

10 For every beast of the forest is Mine, And the cattle on a thousand hills.

11 I know all the birds of the mountains, And the wild beasts of the field are Mine.

12 If I were hungry, I would not tell you; For the world is Mine, and all its fullness.

Haggai 2:8 — *'The silver is Mine, and the gold is Mine,' says the LORD of hosts.*

Psalms 24:1 — *The earth is the LORD'S, and all its fullness, The world and those who dwell therein.*

God has complete ownership of everything, because He created everything. Ultimately, everything belongs to God - all people, all nature, all wealth, all industry, all government... everything. Man, as the pinnacle of the LORD's creative work, has the responsibility of caring for the things that belong to God. You are a steward of what you see around you. And in particular, you are the steward of the things that come to you in your life. The wealth that you accumulate is really God's. He provides the strength to do the work that results in wealth. He provides the very air you breathe as you labor. He has provided the raw materials that you use to create and build. You are just a steward, or caretaker, of what you have and you are required to be faithful.

1 Corinthians 4:2 — *Moreover it is required in stewards that one be found faithful.*

In ancient times, God gave a warning to His people. They were not to forget that it was by His wisdom and the strength that He had given them that they were able to accumulate what they had.

Deuteronomy 8:10-18— *10 When you have eaten and are full, then you shall bless the LORD your God for the good land which He has given you. 11 "Beware that you do not forget the LORD your God by not keeping His commandments, His judgments, and His statutes which I command you today, 12 lest—when you have eaten and are full, and have built beautiful houses and dwell in them; 13 and when your herds and your flocks multiply, and your silver and your gold are multiplied, and all that you have is multiplied; 14 when your heart is lifted up, and you forget the LORD your God who brought you out of the land of Egypt, from the house of bondage; 15 who led you through that great and terrible wilderness, in which were fiery serpents and scorpions and thirsty land where there was no water; who brought water for you out of the flinty rock; 16 who fed you in the wilderness with manna, which your fathers did not know, that He might humble you and that He might test you, to do you good in the end— 17 then you say in your heart, "My power and the might of my hand have gained me this wealth." 18 "And you shall remember the LORD your God, for it is He who gives you power to get wealth, that He may establish His covenant which He swore to your fathers, as it is this day."*

Tithing Principle #2:

In God's world, you are to be a faithful steward of what He has entrusted to you.

Questions for study, thought, review, and discussion

What belongs to the LORD? _____

As you live in God's world and care for the possessions which He gives you, you have the role of a _____.

What is the character trait which the LORD requires of stewards? _____

Who gives you the power to get wealth? _____

How would the attitude of a 'steward' differ from the attitude of an 'owner'? _____

PART 3: The Earliest Examples of Tithing

The earliest record of tithing in the Bible is found in Genesis.

• The Example of Abraham

Genesis 14:18-20 — *18 Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. 19 And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth; 20 And blessed be God Most High, Who has delivered your enemies into your hand." And he gave him a tithe of all.*

Melchizedek in Hebrew means 'king of righteousness'. He was also king of Salem - the ancient name of Jerusalem. Abraham gave ten percent of the spoils of war to finance Melchizedek's ministry at Salem. A tithe is "one-tenth" of an amount. For every \$1, it would require a dime; for every \$10, it would be \$1; for every \$100, the tithe would be \$10, etc.

Abraham paid tithes to this priest, Melchizedek, long before the giving of the Law to Moses. This is an important point to observe. Tithing is not just an aspect of the Mosaic Law, it is far more ancient than that. God had instructed Abraham to tithe.

• The Example of Jacob

Abraham's grandson, Jacob, also practiced tithing. In gratefulness for the covenant promise that the LORD had given him, Jacob vowed a vow that he would be faithful in tithe paying.

Genesis 28:20-22— *20 Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, 21 so that I come back to my father's house in peace, then the LORD shall be my God. 22 And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."*

Abraham set an example for his family by paying a tithe to Melchizedek. Jacob's vow was made four hundred years before the giving of the Law at Mount Sinai. Tithing is clearly a long established Biblical principle of faith and obedience. It is clear that tithing was not just a once-in-a-while thing, because Jacob vowed out of all that God would give him. The principle of regular tithing was practiced by believers long before God gave the Law commanding His people to do it.

Tithing Principle #3:

Tithing is a long-established Biblical principle of faith and obedience.

Questions for study, thought, review, and discussion

According to Genesis 14:18, Melchizedek was not only the king of Salem, but was also _____ of the most High God.

Concerning Melchizedek, Abraham gave him _____.

Where did Jacob learn about the giving of the tithe to the LORD? _____

What did Jacob promise God? _____

Both Abraham and Jacob practiced tithing before the giving of the _____ at Mount Sinai.

If the principle of tithing goes all the way back to Abraham's time, then is there any reason to dismiss the practice today? _____

Jacob learned about tithing from his grandfather and probably from his father. Put this generational teaching in a contemporary context. Discuss the significance of the way you might teach tithing to your children and grandchildren. _____

PART 4: The Use of the Tithe In the Mosaic Law

The Levites, the tribe of Levi, were chosen for Gospel ministry under the Law of Moses and were supported through tithes. They were ministers in the sanctuary service in the Tabernacle and later in the Temple.

• The Levites — Given by the LORD

Numbers 18:6— *Behold, I Myself have taken your brethren the Levites from among the children of Israel; they are a gift to you, given by the LORD, to do the work of the tabernacle of meeting.*

The High Priest, Aaron, and his sons (the priesthood) were also from the tribe of Levi. The Levites were to help the priests in the service of the Tabernacle, cf., Numbers 18:1-5. The Levites were chosen for this ministry because of their loyalty to the LORD during the golden calf incident at Mount Sinai.

Exodus 32:26— *Then Moses stood in the entrance of the camp, and said, “Whoever is on the LORD’S side—come to me!” And all the sons of Levi gathered themselves together to him.*

• The Tithe — Holy unto the LORD

The Law of Moses makes it clear that the tithe belongs to the LORD. The tithe was considered “holy unto the LORD.” This Hebrew concept means that the tithe was set aside and dedicated to the LORD.

Leviticus 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 to the LORD.*

Deuteronomy 14:22-25 — *“You shall truly tithe all the increase of your grain that the field produces year by year. 23 And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always. 24 But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, 25 then you shall exchange it for money, take the money in your hand, and go to the place which the LORD your God chooses.*

A tithe would be grain, fruit, wine, olive oil, the firstlings of the herds (cattle) and of the flocks (sheep and goats). Sometimes these things were turned into money (gold and silver), especially if the family had a long and difficult journey to the Tabernacle or Temple.

• The Tithe — Paid to Support the Levites and Priests

The tithes for the Gospel ministry paid by the children of Israel were given to the Levites for their support.

Numbers 18:21, 24 — *21 “Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. ... 24 For the tithes of the children of Israel, which they offer up as a heave offering to the LORD, I have given to the Levites as an inheritance; therefore I have said to them, “Among the children of Israel they shall have no inheritance.”*

Because the tribe of Levi was chosen for the service in the Mosaic Tabernacle, they were given no land portion as a tribe for their inheritance. They lived among the tribes throughout the Land of Israel and only had gardens to attend as they served the people of God of their region with spiritual nourishment.

It is interesting to learn that the Levites were also commanded to give a tithe of what they received to Aaron the Priest, and his sons, i.e., the priesthood.

Numbers 18:25-32 — 25 *Then the LORD spoke to Moses, saying,* 26 *“Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe.* 27 *And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress.* 28 *Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD’S heave offering from it to Aaron the priest.* 29 *Of all your gifts you shall offer up every heave offering due to the LORD, from all the best of them, the consecrated part of them.’* 30 *Therefore you shall say to them: ‘When you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress.* 31 *You may eat it in any place, you and your households, for it is your reward for your work in the tabernacle of meeting.* 32 *And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die.’ ”*

• The Tithe — Applied to New Testament Gospel Workers

It should be pointed out that the Apostle Paul applies this concept of support for the Levites to the financing of the work of Gospel ministers during the Church Age.

I Corinthians 9:13-14 — 13 *Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar?* 14 *Even so the Lord has commanded that those who preach the gospel should live from the gospel.*

Here the LORD affirms that just as the priests and Levites were paid from the tithes of the Temple, so Gospel servants of the LORD, today, should be paid from the tithe given through the Church. The principle of tithing is God’s plan for support of the ministry, and it remains in effect, today. Tithing is not limited to the timeframe of the Mosaic Legislation Covenant which ended at Messiah’s cross. Tithing is a New Covenant command.

Tithing Principle #4:

The principle of tithing is the LORD’s plan to support Gospel workers.

Questions for study, thought, review, and discussion

Why was the tribe of Levi chosen to serve in the Tabernacle? _____

To whom does the tithe belong? _____

What did the LORD do with His tithes, given by the children of Israel? _____

To whom did the Levites tithe? _____

How do we know that tithing is not limited to the timeframe of the Mosaic Law? _____

Compare and contrast the practice of the tithe in Mosaic Law with the tithe in the Church. What is the same? What is different? _____

PART 5: *The Types of Tithe in the Mosaic Law*

There were three types of tithes referred to in the Torah, the five scrolls of Moses. They are:

1. The Levitical Tithe
2. The Festive Tithe
3. The Poor Tithe

• The Levitical Tithe

Numbers 18:20-32— 20 *Then the LORD said to Aaron: “You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the children of Israel. 21 “Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. 22 Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. 23 But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. 24 For the tithes of the children of Israel, which they offer up as a heave offering to the LORD, I have given to the Levites as an inheritance; therefore I have said to them, “Among the children of Israel they shall have no inheritance.’ ” 25 Then the LORD spoke to Moses, saying, 26 “Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe. 27 And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress. 28 Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD’S heave offering from it to Aaron the priest. 29 Of all your gifts you shall offer up every heave offering due to the LORD, from all the best of them, the consecrated part of them.’ 30 Therefore you shall say to them: “When you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress. 31 You may eat it in any place, you and your households, for it is your reward for your work in the tabernacle of meeting. 32 And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die.’ ”*

The Levitical tithe went to the Levites, who in turn, paid their tithes to the priests. This tithe supported the Levites and priests in their ministry among the people and at the Tent of Meeting, the Tabernacle.

Today, New Testament believers pay this tithe to Jesus, a High Priest, not after the Levitical order, but after the eternal order of Melchizedek, cf., Psalm 110:4.

Hebrews 7:5-9 — 5 *And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; 6 but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. 7 Now beyond all contradiction the lesser is blessed by the better. 8 Here mortal men receive tithes, but there [Heaven] he [Jesus] receives them, of whom it is witnessed that he lives. 9 Even Levi, who receives tithes, paid tithes through Abraham, so to speak.*

• The Festive Tithe

Deuteronomy 14:23-27 — 23 *And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always. 24 But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, 25 then you shall exchange it for money, take the money in your hand, and go to the place which the LORD your God chooses. 26 And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the LORD your God, and you shall rejoice, you and your household. 27 You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you.*

It appears that this tithe was used by the Hebrew family to pay the expenses connected with the celebration of the

three feasts requiring male attendance in Jerusalem: Passover (the Feast of Unleavened Bread), Pentecost (the Feast of Harvest) and Tabernacles (the Feast of Ingathering).

Exodus 23:14-17 — 14 *“Three times you shall keep a feast to Me in the year: 15 You shall keep the Feast of Unleavened Bread (you shall eat unleavened bread seven days, as I commanded you, at the time appointed in the month of Abib, for in it you came out of Egypt; none shall appear before Me empty); 16 and the Feast of Harvest, the firstfruits of your labors which you have sown in the field; and the Feast of Ingathering at the end of the year, when you have gathered in the fruit of your labors from the field. 17 “Three times in the year all your males shall appear before the Lord GOD.*

Any part of the tithe left over from the expenses of these three feasts was given to the Levites.

For a family to come to Jerusalem to see the Temple, to offer sacrifices, to worship the LORD through these holy festivals with the Community of Faith, to sing the Psalms and to hear the Levites teach the Word of the LORD, must have been a marvelous experience. The Hebrew family learned to fear (revere) the LORD as the Levites taught the tribes of Israel to worship the LORD and to celebrate His Holidays. These three feasts would have been an annual religious high point for the Hebrew family. God wanted the family to allow for the expenses associated with these experiences by laying aside a special tithe. This Festive Tithe required the existence of the Temple in Jerusalem. This tithe is no longer needed since the Temple no longer remains. However, Jerusalem still remains the center for Jewish Faith and religious pilgrimage. This tithe can be replaced with special offerings given to the LORD.

• The Poor Tithe

Deuteronomy 14:28-29— 28 *“At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. 29 And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.*

The Poor Tithe was given to the Levite, the stranger (foreigner), the fatherless (orphans) and the widows. This was Israel’s welfare system designed to care for the poor. It was collected every three years.

• The Total Annual Tithe

So, what was the total annual cost for a faithful Hebrew to tithe?

The Levitical Tithe	= 10% of annual income
The Festive Tithe	= 10% of annual income
<u>The Poor Tithe</u>	<u>= 3.3% of annual income</u>
Annual Tithe	= 23.3% of annual income

This may surprise you, that a faithful Hebrew paid 23.3% of his annual income to finance the work of the Gospel, to bless his family spiritually and to meet the needs of the poor. In this light, the LORD Jesus made the following comment as given by Paul—

Acts 20:35 — *I have shown you in every way, by laboring like this, that you must support the weak. And remember the words of the Lord Jesus, that He said, “It is more blessed to give than to receive.”*

The LORD made significant promises of blessing to those who give financially to help the poor.

Deuteronomy 15:10-11 — 10 *You shall surely give to him, and your heart should not be grieved when you give to him, because for this thing the LORD your God will bless you in all your works and in all to which you put your hand. 11 For the poor will never cease*

from the land; therefore I command you, saying, "You shall open your hand wide to your brother, to your poor and your needy, in your land."

Psalms 41:1-3 —

1 Blessed is he who considers the poor; The LORD will deliver him in time of trouble.

2 The LORD will preserve him and keep him alive, And he will be blessed on the earth; You will not deliver him to the will of his enemies.

3 The LORD will strengthen him on his bed of illness; You will sustain him on his sickbed.

Psalms 112:9 — He has dispersed abroad, He has given to the poor; His righteousness endures forever; His horn will be exalted with honor.

Proverbs 19:17 — He who has pity on the poor lends to the LORD, And He will pay back what he has given.

Proverbs 22:9 — He who has a generous eye will be blessed, For he gives of his bread to the poor.

Matthew 10:42 — And whoever gives one of these little ones only a cup of cold water in the name of a disciple, assuredly, I say to you, he shall by no means lose his reward.

Matthew 19:16-22 — 16 Now behold, one came and said to Him, "Good Teacher, what good thing shall I do that I may have eternal life?" 17 So He said to him, "Why do you call Me good? No one is good but One, that is, God. But if you want to enter into life, keep the commandments." 18 He said to Him, "Which ones?" Jesus said, "'You shall not murder,' 'You shall not commit adultery,' 'You shall not steal,' 'You shall not bear false witness,' 19 'Honor your father and your mother,' and, 'You shall love your neighbor as yourself.'" 20 The young man said to Him, "All these things I have kept from my youth. What do I still lack?" 21 Jesus said to him, "If you want to be perfect, go, sell what you have and give to the poor, and you will have treasure in heaven; and come, follow Me." 22 But when the young man heard that saying, he went away sorrowful, for he had great possessions.

Matthew 6:19-23 — 19 "Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; 20 but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. 21 For where your treasure is, there your heart will be also. 22 "The lamp of the body is the eye. If therefore your eye is good, your whole body will be full of light. 23 But if your eye is bad, your whole body will be full of darkness. If therefore the light that is in you is darkness, how great is that darkness!"

Luke 12:33 — Sell what you have and give alms; provide yourselves money bags which do not grow old, a treasure in the heavens that does not fail, where no thief approaches nor moth destroys.

Luke 14:13-14 — 13 But when you give a feast, invite the poor, the maimed, the lame, the blind. 14 And you will be blessed, because they cannot repay you; for you shall be repaid at the resurrection of the just.

To have a bountiful or good eye in Hebrew thought means to be generous. An evil eye means to be stingy. Those who help the poor will have their money returned by the LORD. They will be blessed and possess treasure in Heaven.

Tithing Principle #5:

God's tithing Mosaic system was established to meet the needs of the Levites, the Hebrew family's religious pilgrimages to Jerusalem, and the poor.

Questions for study, thought, review, and discussion

What are the three types of tithes cited in the Torah? _____

What was the annual total cost of the three tithes for a faithful Hebrew? _____

What does the LORD promise to those who help the poor? _____

According to Proverbs 21:13, what happens if you fail to hear the cry of the poor? _____

How do modern day Christian believers generally calculate their tithe? _____

Compare the modern welfare system to the Biblical system? _____

How can you be more Biblical in your approach to giving and especially to tithing? _____

PART 6: The Old Testament Tithing Test

Many centuries after Moses received the Law at Mt. Sinai, the Jewish people were conquered by the Babylonians and taken into captivity. After seventy years of bondage, the people were permitted to return to their homeland and rebuild their cities. Nehemiah led Jews from captivity back to Jerusalem in the third phase of the return. Nehemiah directed the reconstruction of the walls around Jerusalem because the people had a mind to work. The rebuilding of the walls was accomplished in just fifty-two days. However, Nehemiah was also concerned with the way the people were failing to tithe. He found the people were so busy building their own homes that they were neglecting to support the Levites who were working the fields, thereby neglecting the work on the Temple. He brought about a reform, organizing the Levites and appointing treasurers to take care of the money.

• The Old Testament Challenge to Tithe— Through Nehemiah

Nehemiah 13:10-13 — 10 I also realized that the portions for the Levites had not been given them; for each of the Levites and the singers who did the work had gone back to his field. 11 So I contended with the rulers, and said, “Why is the house of God forsaken?” And I gathered them together and set them in their place. 12 Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse. 13 And I appointed as treasurers over the storehouse Shelemiah the priest and Zadok the scribe, and of the Levites, Pedaiiah; and next to them was Hanan the son of Zaccur, the son of Mattaniah; for they were considered faithful, and their task was to distribute to their brethren.

Tithing was often a challenging command, and Israel did not always pass the tithing test of obedience and faith. The Hebrew prophets frequently reminded the people of the dangers of neglecting the tithe as well as neglecting the House of the LORD (the Temple).

• The Old Testament Challenge to Tithe— By Haggai

Haggai 1:3-11 — 11 Then the word of the LORD came by Haggai the prophet, saying, 4 “Is it time for you yourselves to dwell in your paneled houses, and this temple to lie in ruins?” 5 Now therefore, thus says the LORD of hosts: “Consider your ways! 6 “You have sown much, and bring in little; You eat, but do not have enough; You drink, but you are not filled with drink; You clothe yourselves, but no one is warm; And he who earns wages, Earns wages to put into a bag with holes.” 7 Thus says the LORD of hosts: “Consider your ways! 8 Go up to the mountains and bring wood and build the temple, that I may take pleasure in it and be glorified,” says the LORD. 9 “You looked for much, but indeed it came to little; and when you brought it home, I blew it away. Why?” says the LORD of hosts. “Because of My house that is in ruins, while every one of you runs to his own house. 10 Therefore the heavens above you withhold the dew, and the earth withholds its fruit. 11 For I called for a drought on the land and the mountains, on the grain and the new wine and the oil, on whatever the ground brings forth, on men and livestock, and on all the labor of your hands.”

Haggai tells the people that there is a curse on those who neglect their obligation to tithe. The Jews were working hard, but getting nowhere. They were bringing money home, but it was evidently going out as fast as it was coming in. Tithing was an indication of their loyalty to the LORD. God eventually brought a drought on their land to bring them back to Him.

• The Old Testament Challenge to Tithe— From Malachi

The prophet Malachi recommended a remedy for the economic problems that resulted from failure to tithe.

Malachi 3:7-12 — 12 Yet from the days of your fathers You have gone away from My ordinances And have not kept them. Return to Me, and I will return to you,” Says the LORD of hosts. “But you said, ‘In what way shall we return?’ 8 “Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings. 9 You are cursed with a curse, For you have robbed Me, Even this whole nation. 10 Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this,” Says the LORD of hosts, “If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it. 11 “And I will rebuke the devourer for your sakes, So that he will not

destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field,” Says the LORD of hosts; 12 And all nations will call you blessed, For you will be a delightful land,” says the LORD of hosts.

Malachi 3:10 is an amazing promise which the LORD makes to those who tithe. Here the LORD is saying, “If you are doubtful about tithing, then try tithing as an experiment. Test Me and see if I won’t return to you a blessing too vast for you to receive.” The LORD challenges the people to step out in faith by tithing and let the LORD prove to them His amazing tithing promise! The same challenge can be applied today. Hundreds of thousands of tithe-payers will verify the truth that you can not outgive God.

Nehemiah, Haggai and Malachi were contemporaries living in Jerusalem. They all address the issue of tithing. In Nehemiah 13:12, the storehouses (treasuries) are mentioned. The storehouse is the treasury of God’s House, which at this time was the Second Temple of the Jews. In Malachi 3:10, the LORD refers to the storehouse as “My House’, i.e., the Temple.

Nehemiah 13:12 — *Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse.*

Malachi 3:10 — *Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this,” Says the LORD of hosts, “If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it.*

• The New Testament Challenge To Tithe

Clearly, when you tithe, your gift is given to God, Himself. The New Testament affirms this principle.

Colossians 3:23 — *And whatever you do, do it heartily, as to the Lord and not to men.*

Hebrews 7:8 — *Here mortal men receive tithes, but there [Heaven] he [the Messiah] receives them, of whom it is witnessed that he [the Messiah] lives.*

It is your LORD Jesus Christ Who in realty receives your tithes. You must always remember that you are not returning your tithe to people, but to the LORD. The tithe belongs to Jesus. You need not worry about how the tithe is used if you have given it to the LORD. The LORD is sovereign!

• The Offering As Any Gift to God Above the Tithe

In addition to the tithe, the believer was to bring an offering to the LORD. The LORD asks you to bring a freewill offering as an expression of your love for Him and thanksgiving for His blessings.

Psalms 96:8 — *Give to the LORD the glory due His name; Bring an offering, and come into His courts.*

Throughout the Bible, an offering is any gift to God above the tithe. According to Malachi 3:8, you can actually rob God by withholding your tithes and offerings.

Malachi 3:8 — *“Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings.*

A person can rob the LORD in both tithes AND offerings. It is hard to believe that people would steal money which the LORD has designated for spreading the Gospel to the lost, but it was a problem in the time of Malachi, and it is still a problem for believers, today.

The LORD promised a blessing to those who tithe (Malachi 3:10), but He withholds His blessings from those who fail to tithe (Malachi 3:9). If you choose not to give tithes and offerings, the LORD still loves you, but

you are limiting the blessings He will pour into your life. When you tithe, you can expect a blessing from the LORD. Does this guarantee that you will become wealthy? No, of course not. The purpose of the tithe is to support the work of the LORD! The greatest blessing is to see the Gospel expanded and people coming to faith in Jesus. But, God does promise to extend His provision and care to those who faithfully tithe. He will meet your every need!

• The Results of Faithful Giving For Israel

Both the giver of the tithe, and the entire faith family benefited from faithful tithing. The individual giver was promised blessings, but those who benefited from the use of the tithe also received a blessing.

Deuteronomy 26:13-15 — *13 Then you shall say before the LORD your God: “I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them. 14 I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me. 15 Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, “a land flowing with milk and honey.” ’*

• The Results of Faithful Giving For New Testament Believers

New Testament believers benefit from faithful tithing, as does the entire Faith Community of the church, and those who hear the message of Jesus through the advancement of the Gospel into the world. The Apostle Paul related to the Philippian Church that because they had sent support to him to finance the advancement of the Gospel at Thessalonica, they would be blessed in three ways—

1. The LORD would see and remember their offerings and would record it in their “account” as spiritual fruit.
2. Their giving would please the LORD — an odor of a sweet smell, a sacrifice acceptable, well-pleasing to God.
3. God would supply all their needs according to His riches in glory by Christ Jesus.

Philippians 4:15-20 — *15 Now you Philippians know also that in the beginning of the gospel, when I departed from Macedonia, no church shared with me concerning giving and receiving but you only. 16 For even in Thessalonica you sent aid once and again for my necessities. 17 Not that I seek the gift, but I seek the fruit that abounds to your account. 18 Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God. 19 And my God shall supply all your need according to His riches in glory by Christ Jesus. 20 Now to our God and Father be glory forever and ever. Amen.*

Questions for study, thought, review, and discussion

Tithing Principle #6:

There are blessings for you, and for the Church, and for the world, when you tithe.

Was the tithe principle difficult for the Hebrew people to follow? _____

How do we know this? _____

What did Nehemiah do to encourage Israel to pass the tithe test? _____

What was Malachi’s challenge to Israel to pass the tithe test? _____

Have you ever felt that your financial situation was like that described by Haggai 1:3-11, *And he who earns wages, earns wages to put into a bag with holes*. What is the Biblical solution to this kind of problem? _____

Do you think the modern church is still struggling with the tithe test? _____

How does failure to pass the tithe test impact believers today? _____

How does it impact the church as a whole? _____

Could God's people do what they were called to do in Jerusalem when they failed the tithe test? _____

Can the modern church do what it is called to do when believers fail the tithe test? _____

What three things did Paul promise the Philippians would result from their giving? _____

Who benefits from your faithful giving? _____

PART 7: Tithing in the New Testament Records

Did Jesus commend the tithe payers? According to Matthew 23:23, Jesus recognized the value of paying the tithe while reprimanding those who neglected other responsibilities.

• Jesus and the Practice of Tithing

Matthew 23:23 — *Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.*

The Pharisees were faithful in paying tithe on the least little herb from their gardens, but they were neglecting other more important things, such as loving their neighbor as themselves. But Jesus told them they *should* pay tithe strictly. He commended them for that—“these you ought to have done,” refers to tithing. However, the Pharisees left undone the keeping of the great principles of Judaism— justice, mercy and faith.

Micah 6:8 — *He has shown you, O man, what is good; And what does the LORD require of you But to do justly, To love mercy, And to walk humbly with your God?*

• The Early Church and the Practise of Tithing

The tithing system is not simply part of the Mosaic ceremonial Law which ended at the cross. Both Abraham and Jacob tithed prior to the Law. The principle of tithing is God’s plan for support of the ministry, and it remains in effect, today. It should be observed, however, that the Festive Tithe could no longer be observed with the Roman destruction of the Second Jewish Temple at Jerusalem in A.D. 70. However, there was no reason for Messianic Jews and Gentile Christians not to tithe Gospel ministers and to support the poor. With the cross, ministers of the Church had now replaced the Levites of the Temple. Acts 6 reveals the Church’s ministry to widows, where the Poor Tithe was being used.

Acts 6:1-7 — *1 Now in those days, when the number of the disciples was multiplying, there arose a complaint against the Hebrews by the Hellenists, because their widows were neglected in the daily distribution. 2 Then the twelve summoned the multitude of the disciples and said, “It is not desirable that we should leave the word of God and serve tables. 3 Therefore, brethren, seek out from among you seven men of good reputation, full of the Holy Spirit and wisdom, whom we may appoint over this business; 4 but we will give ourselves continually to prayer and to the ministry of the word.” 5 And the saying pleased the whole multitude. And they chose Stephen, a man full of faith and the Holy Spirit, and Philip, Prochorus, Nicanor, Timon, Parmenas, and Nicolas, a proselyte from Antioch, 6 whom they set before the apostles; and when they had prayed, they laid hands on them. 7 Then the word of God spread, and the number of the disciples multiplied greatly in Jerusalem, and a great many of the priests were obedient to the faith.*

Romans 12:13a — *Distributing to the needs of the saints*

Paul addresses tithing in his first letter to the Corinthian Church.

I Corinthians 9:7-14 — *7 Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock? 8 Do I say these things as a mere man? Or does not the law say the same also? 9 For it is written in the law of Moses, “You shall not muzzle an ox while it treads out the grain.” Is it oxen God is concerned about? 10 Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. 11 If we have sown spiritual things for you, is it a great thing if we reap your material things? 12 If others are partakers of this right over you, are we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. 13 Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? 14 Even so the Lord has commanded that those who preach the gospel should live from the gospel.*

In I Corinthians 9:1-14, Paul explained that he and Barnabas willingly chose to also work other jobs (other than preaching and teaching), but makes it clear that they had the right to live off from the offerings of the Church, if they so chose. He then referred back to the Old Testament again about the ox that labors, and states the reason for that law (vv. 6-10).

Deuteronomy 25:4 — *You shall not muzzle an ox while it treads out the grain.*

It would be mean to make an ox labor hard to tread out the heads of grain, and then not let him eat any of the food. The Bible uses that as an illustration to show that it is not right to have a man of God labor for the LORD, and then not be supported from that work. Consider the context of I Corinthians 9:13-14. The priests in the Old Testament were supported from the tithes brought to the LORD at the Tabernacle and the Temple. Thus, this passage is saying that New Testament ministers of the Gospel should be supported in the same way — from the tithes brought to the LORD by believers in the Church.

Paul presents the same concept for financing the advancement of the Gospel in his first letter to the young pastor, Timothy.

I Timothy 5:17-18 — *17 Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. 18 For the Scripture says, “You shall not muzzle an ox while it treads out the grain,” and, “The laborer is worthy of his wages.”*

In Hebraic thought, the double honor refers to both respect for ruling well and financial remuneration for ministry. Note Paul’s statement, “The laborer is worthy of his reward.” Again, the tithing principle is applied to the man of God who explains the Word of God to the people of God and blesses them spiritually.

Galatians 6:6 — *Let him who is taught the word share in all good things with him who teaches.*

The Apostle Peter assures that the Church is like Israel — having a priesthood and being an holy nation.

I Peter 2:9— *But you are a chosen generation, a royal priesthood, a holy nation, His own special people, that you may proclaim the praises of Him who called you out of darkness into His marvelous light.*

If tithes supported the priests during Old Testament times, then tithes should support those who labor in the Word — pastors, teachers and missionaries — in New Testament times.

• The Heart and the Practice of Tithing

When should tithes and offerings be brought to the Church? Sunday is the first day of the week, and apparently, the Early Church brought their offerings and tithes on that day.

I Corinthians 16:1-2 — *1 Now concerning the collection for the saints, as I have given orders to the churches of Galatia, so you must do also: 2 On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come.*

The Early Church gathered for worship on Sunday, so it was the natural time to collect the tithes and offerings. This was the time when God’s people met Him in worship and enjoyed one another in fellowship. The important thing is to remember to bring the tithes and offerings when the Church meets together, and to bring them willingly from a cheerful heart. Giving to the LORD is a matter of the heart.

√ Tithe with a Cheerful Heart

II Corinthians 9:7— *So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.*

The LORD expects the believer to give the tithe or offering without a grudge. The giver does not give because it is commanded, but because God's work will be accomplished from the offering. It is important to "purpose" in your heart, that is, be determined to tithe. It requires discipline and planning. It cannot be determined by how much money you think you can afford to give this week, but rather, the commitment based on a joyful decision to work faithfully for the Kingdom of God.

√ Tithe with a Willing Heart

Exodus 25:2 — *Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering.*

Exodus 35:5 — *Take from among you an offering to the LORD. Whoever is of a willing heart, let him bring it as an offering to the LORD: gold, silver, and bronze.*

Your gifts and money mean nothing to God, if you do not bring them with a willing heart.

√ Tithe with a Right Heart

The LORD expects tithes and offerings to be given from a clean heart, i.e., a heart right with God and with one's neighbor.

Matthew 5:23-24 — *23 Therefore if you bring your gift to the altar, and there remember that your brother has something against you, 24 leave your gift there before the altar, and go your way. First be reconciled to your brother, and then come and offer your gift.*

The condition of your heart and soul is far more important to God than the condition of your bank account. If the motivation for giving is to see other people come to know the LORD, then surely you would be concerned about your own spiritual condition, your own testimony and your relationships with others in the Church.

It should not be a burden to tithe or to give additional offerings above the tithe to the LORD. What a blessing it should be to help finance the LORD's work. The LORD expects tithes and offerings to be given from a cheerful heart (II Corinthians 9:7). The Greek word translated 'cheerful' can also be rendered 'hilarious'! The hilarious giver is the person who knows that there is not reason to fear when giving to finance the LORD's work. After all, God is able to give you all that you need so you will always have sufficient means for yourself and also to give to His cause in helping others.

It is apparent that believers in the Early Church gave selflessly, sacrificially, systematically, intentionally, and joyfully.

Tithing Principle #7:

The condition of your heart is important to God at the time of your tithing.

Questions for study, thought, review, and discussion

What did Jesus say about tithing? Did He commend it, or abolish it? _____

What are the three great principles of Judaism which Jesus identified as being just as important as tithing? _____

When Jesus died on the cross, did the work of the ministry come to an end? _____

When Jesus died on the cross, did the principle of tithing come to an end? _____

What is the main reason tithing did not end with Jesus' fulfillment of the Mosaic Law and His death on the cross?

Why can the Festive Tithe no longer be observed? _____

Is there a parallel application for the Festive Tithe for the Christian? _____

Explain how Paul applied the Levitical Tithe to Gospel workers of the Church age. _____

According to Peter, how is the Church like Israel? _____

How does the principle of the tithe fit into this comparison? _____

When should tithes and offerings be brought into the Church? _____

What should be the conditions of the heart when you tithe? _____

PART 8: The Apostolic Teaching On Tithing

In the New Testament, Christianity is viewed as the completion of Judaism with the believer personally knowing Israel's Messiah — Jesus of Nazareth. For this reason, the concept of tithing is assumed in New Testament documents for the Early Church, since many of the first Christians were Jewish who had already practised tithing. For this reason, there is no command for Messianic Jews and Gentile Christians to tithe. The words 'tithe' (verb) and tithes (noun) are only used eight times in the New Testament documents: Matthew 23:23; Luke 11:42; Luke 18:12; and Hebrews 7:5-9.

Both Peter and Paul provided background information for the financing of the Gospel in the Early Church.

• Peter Compares the Church with Israel

Peter demonstrated that the Church is like Israel, having a priesthood and being an holy nation.

I Peter 2:9 — *But you are a chosen generation, a royal priesthood, a holy nation, His own special people, that you may proclaim the praises of Him who called you out of darkness into His marvelous light.*

• Paul Describes the Early Church Practice for Financing the Gospel

Paul applies the tithing principle (the Levitical tithe) to Gospel ministers of the Church Age by comparing the Levitical priesthood to the Gospel workers of the Church Age.

I Corinthians 9:9-14 — *9 For it is written in the law of Moses, "You shall not muzzle an ox while it treads out the grain." Is it oxen God is concerned about? 10 Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. 11 If we have sown spiritual things for you, is it a great thing if we reap your material things? 12 If others are partakers of this right over you, are we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. 13 Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? 14 Even so the Lord has commanded that those who preach the gospel should live from the gospel.*

In this passage, Paul applies the Hebraic practice of tithing to the ministers of the Gospel.

Paul spoke of being supported by the Philippian Church.

Philippians 4:15-19 — *15 Now you Philippians know also that in the beginning of the gospel, when I departed from Macedonia, no church shared with me concerning giving and receiving but you only. 16 For even in Thessalonica you sent aid once and again for my necessities. 17 Not that I seek the gift, but I seek the fruit that abounds to your account. 18 Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God. 19 And my God shall supply all your need according to His riches in glory by Christ Jesus.*

The tithing of Abraham to the priest Melchizedek has a New Testament application, cf., Genesis 14:20.

Hebrews 7:1-10 — *1 For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, 2 to whom also Abraham gave a tenth part of all, first being translated "king of righteousness," and then also king of Salem, meaning "king of peace," 3 without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually. 4 Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. 5 And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; 6 but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. 7 Now beyond all contradiction the lesser is blessed by the better. 8 Here mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives. 9 Even Levi, who receives tithes, paid tithes through Abraham, so to speak, 10 for he was*

still in the loins of his father when Melchizedek met him.

Keep in mind that Melchizedek was a type of our LORD Jesus Christ. Therefore, Abraham, our spiritual father, in giving tithes to Melchizedek, typified New Testament believers giving tithes to Jesus. Hebrews 7 is really saying that it is more fitting for you to bring tithes to the LORD Jesus Christ, who is a Priest forever after the order of Melchizedek, than for the Jews to bring tithes to priests and Levites. If anything, this passages strengthens the importance of New Testament era tithing.

Paul held up the poor but generous believers of Macedonia as an encouragement to the Christians at Corinth to give liberally.

II Corinthians 8:1-7 — *1 Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: 2 that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality. 3 For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing, 4 imploring us with much urgency that we would receive the gift and the fellowship of the ministering to the saints. 5 And not only as we had hoped, but they first gave themselves to the Lord, and then to us by the will of God. 6 So we urged Titus, that as he had begun, so he would also complete this grace in you as well. 7 But as you abound in everything—in faith, in speech, in knowledge, in all diligence, and in your love for us—see that you abound in this grace also.*

Acts 18 provides the background about the Church at Corinth. Paul came to Corinth, found a certain Jew, Aquila and his wife, and lived with them. Then, Paul reasoned in the synagogue every Sabbath, and persuaded the Jews and the Greeks, i.e., the God-fearers, to believe the Good News about Jesus. Many in the synagogue were converted. Paul then moved into the home of Justus, a believer, whose house was next door to the synagogue. Crispus, the chief ruler of the synagogue, was even converted along with his family. Many of the Corinthians accepted the Gospel, believed and were baptized. It is obvious that the church at Corinth started with converted Jews who were tithing and giving offerings for the Levitical priesthood at Jerusalem. When Paul said to the Corinthians, “On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come,” I Corinthians 16:2, they would have naturally supposed that they should lay aside their tithes and offerings. Paul also informed the Corinthians, “The LORD has commanded that those who preach the gospel should live from the gospel,” I Corinthians 9:14. These passages clearly defend the principle of tithing.

Tithing Principle #8:

The New Testament challenges believers to tithe, even from their poverty.

Questions for study, thought, review, and discussion

Is there any reason, based on New Testament teaching, to NOT tithe? _____

Is there any evidence that tithing was abolished in the New Testament? _____

What evidence supports the principle of tithing in the New Testament? _____

PART 9: Tithing Is An Issue Of The Heart

In the Sermon on the Mount, Matthew 5 - 7, the LORD Jesus warns the believer— “You cannot serve God and mammon,” Matthew 6:24d. Mammon refers to material things, particularly, money. This means that a person must make a choice as to what will take priority in one’s personal life — spiritual things or material things. Jesus further explained this choice by stating, “No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other,” Matthew 6:24a.

Tithing is an issue of the heart. If you tithe, then your focus is on spiritual things. The only reason not to tithe, is so that you can keep the money. Therefore, if you fail to tithe, then your focus is on material things. Tithing helps you to know your own heart — whether you do it or don’t do it indicates something about your priorities and the condition of your heart. Our LORD Jesus gave this insight— “For where your treasure is, there your heart will be also,” Matthew 6:21. If your treasure is in spiritual things, then you will tithe. If your treasure is material things, then you won’t tithe. So you see, tithing is a heart issue.

I John 2:15-17 — *15 Do not love the world or the things in the world. If anyone loves the world, the love of the Father is not in him. 16 For all that is in the world—the lust of the flesh, the lust of the eyes, and the pride of life—is not of the Father but is of the world. 17 And the world is passing away, and the lust of it; but he who does the will of God abides forever.*

• Tithing Reveals the Master of Your Heart

What does tithing reveal to the believer? It reveals the master of one’s heart— God or mammon; the spiritual or the material.

Matthew 6:24 — *No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon.*

Matthew 6:21 — *For where your treasure is, there your heart will be also.*

If your heart treasures spiritual things, what does the LORD promise?

Matthew 6:33 — *But seek first the kingdom of God and His righteousness, and all these things shall be added to you.*

If you seek spiritual things, then you have the LORD’s promise that He will bless you with all that you need, specifically food, clothing and shelter, Matthew 6:31-33. Tithing makes you the big winner! Tithing indicates two important things about your spiritual life—

1. If Jesus is Master of your heart, then He will be Master of your wallet. If you have put the LORD first in your life and you love Him with all of your heart, then surrendering your money will not be a difficulty.
2. If you understand that God owns all things and you are merely a steward of the possessions which He has entrusted to you, you won’t be afraid to follow His will and give your tithe. It’s already His money, anyway.

• Tithing Overcomes the Root Sin of Covetousness

Tithing helps you overcome the root sin of covetousness, or greed, a lethal enemy of your soul. The jealous grasping after the same things other people possess is considered a sin throughout Scripture.

Proverbs 21:26 — *He covets greedily all day long, But the righteous gives and does not spare.*

If your passion is on accumulating more and more money, then your heart becomes covetous, grasping and proud.

If your desire is on advancing the LORD's kingdom, then your heart becomes caring, loving, generous and humble. The heart eventually follows the treasure as Jesus affirms.

Luke 12:34 — *For where your treasure is, there your heart will be also.*

Covetousness is a dangerous sin. The Bible equates covetousness with idolatry. Idolatry is putting anything else on the same level with God or, on an even higher level. Preferring money to the will of God is considered idolatry.

Colossians 3:5 — *Therefore put to death your members which are on the earth: fornication, uncleanness, passion, evil desire, and covetousness, which is idolatry.*

√ Covetousness Destroyed Judas' Life

You must never forget that it was Judas' greed and love for money that led him to betray Jesus for thirty pieces of silver. It is clear how Satan controlled Judas' heart since mammon was his master.

Matthew 26:14-16 — *14 Then one of the twelve, called Judas Iscariot, went to the chief priests 15 and said, "What are you willing to give me if I deliver Him to you?" And they counted out to him thirty pieces of silver. 16 So from that time he sought opportunity to betray Him.*

John 12:4-6 — *4 But one of His disciples, Judas Iscariot, Simon's son, who would betray Him, said, 5 "Why was this fragrant oil not sold for three hundred denarii and given to the poor?" 6 This he said, not that he cared for the poor, but because he was a thief, and had the money box; and he used to take what was put in it.*

John 13:26-27 — *26 Jesus answered, "It is he to whom I shall give a piece of bread when I have dipped it." And having dipped the bread, He gave it to Judas Iscariot, the son of Simon. 27 Now after the piece of bread, Satan entered him. Then Jesus said to him, "What you do, do quickly."*

Matthew 27:3-10 — *3 Then Judas, His betrayer, seeing that He had been condemned, was remorseful and brought back the thirty pieces of silver to the chief priests and elders, 4 saying, "I have sinned by betraying innocent blood." And they said, "What is that to us? You see to it!" 5 Then he threw down the pieces of silver in the temple and departed, and went and hanged himself. 6 But the chief priests took the silver pieces and said, "It is not lawful to put them into the treasury, because they are the price of blood." 7 And they consulted together and bought with them the potter's field, to bury strangers in. 8 Therefore that field has been called the Field of Blood to this day. 9 Then was fulfilled what was spoken by Jeremiah the prophet, saying, "And they took the thirty pieces of silver, the value of Him who was priced, whom they of the children of Israel priced, 10 and gave them for the potter's field, as the LORD directed me."*

√ Covetousness Kept the Rich Young Ruler from Following Jesus

Jesus spoke to a wealthy young man who was struggling with the sin of covetousness. Covetousness is a sin of the heart that is not always evident to others.

Luke 18:18-30— *18 Now a certain ruler asked Him, saying, "Good Teacher, what shall I do to inherit eternal life?" 19 So Jesus said to him, "Why do you call Me good? No one is good but One, that is, God. 20 You know the commandments: "Do not commit adultery," "Do not murder," "Do not steal," "Do not bear false witness," "Honor your father and your mother." 21 And he said, "All these things I have kept from my youth." 22 So when Jesus heard these things, He said to him, "You still lack one thing. Sell all that you have and distribute to the poor, and you will have treasure in heaven; and come, follow Me." 23 But when he heard this, he became very sorrowful, for he was very rich. 24 And when Jesus saw that he became very sorrowful, He said, "How hard it is for those who have riches to enter the kingdom of God! 25 For it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God." 26 And those who heard it said, "Who then can be saved?" 27 But He said, "The things which are impossible with men are possible with God." 28 Then Peter said, "See, we have left all and followed You." 29 So He said to them, "Assuredly, I say to you, there is no one who has left house or parents or brothers or wife or children, for the sake of the kingdom of God, 30 who*

shall not receive many times more in this present time, and in the age to come eternal life.”

By challenging the rich young man to sell his possessions, Jesus revealed the condition of his heart and the sin of covetousness. This young man is called a ‘ruler’ meaning that he was a ruler over a synagogue. His focus should have been on spiritual things, but his heart was centered on material things. Obviously, Jesus knew his heart, and could challenge the young man at the point of his sin.

• Your Heart — Your Greatest Gift to Jesus

The greatest gift you can give to Jesus is your heart. This means, that you give Him your undivided love, loyalty and devotion.

Proverbs 23:26 — *My son, give me your heart, And let your eyes observe my ways.*

When Jesus possesses your heart, He will have everything else in your life. The believers in Macedonia took up an offering for the poor saints in Jerusalem. However, they first gave themselves to the LORD and then gave to finance the work of God.

II Corinthians 8:1-5 — *1 Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: 2 that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality. 3 For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing, 4 imploring us with much urgency that we would receive the gift and the fellowship of the ministering to the saints. 5 And not only as we had hoped, but they first gave themselves to the Lord, and then to us by the will of God.*

Philippi was a city in Macedonia. Because the believers in this city had fully given their hearts to the LORD, they wanted to finance Paul’s missionary work. This was, no doubt, in addition to the regular tithes that supported their own local pastor and Church ministries.

Philippians 4:15-19 — *15 Now you Philippians know also that in the beginning of the gospel, when I departed from Macedonia, no church shared with me concerning giving and receiving but you only. 16 For even in Thessalonica you sent aid once and again for my necessities. 17 Not that I seek the gift, but I seek the fruit that abounds to your account. 18 Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God. 19 And my God shall supply all your need according to His riches in glory by Christ Jesus.*

Paul said that because they gave to his work, the fruit of his labor was applied to their “account”. Their generous gifts made Paul’s ministry possible, and their eternal reward will reflect that giving in their Heavenly account. Because the Philippians had tithes to give freely to the LORD’s work through the missionary endeavors of the Apostle Paul, they were able to claim the promise that God would supply all their needs, according to His riches.

Tithing Principle #9:

The greatest gift you can give to Jesus is your heart.

Questions for study, thought, review, and discussion

What does faithful tithing reveal about a believer? _____

Do you think tithing can be a matter of pride? _____

What did Jesus mean when He said, “You cannot serve God and mammon”? _____

Why and how is tithing a matter of the heart? _____

What root sin in human nature does tithing fight against? _____

How is covetousness a form of idolatry? _____

What possible reasons could a believer have for NOT tithing? _____

What is the greatest gift you can give to God? _____

PART 10: To Tithe or Not to Tithe

Nevaeh, a little five year-old girl, was given two quarters to put in the offering at Church. Her mother and father had taught her that it was important to give money at Church because that was how we gave to Jesus. Nevaeh was happy to be given the quarters, and intended to put them in the offering plate as usual. However, when the offering plate came down her row, she clutched the two quarters in her little hand, watching and thinking as the moment of truth drew near. "Put in your offering, Nevaeh," her mother said, as the little girl hesitated. "But, this is MY money. I want it for myself," she whispered. She seemed determined, and rather than disrupt the offering process, the mother passed the plate on down the row, planning to discuss the situation when they got home, But the mother was amused to hear Nevaeh's little voice mumble, "But I *do* love Jesus." How often are you like little Nevaeh. You say you love Jesus, but it is so hard to let go of your quarters!

You love the LORD and the LORD loves you! Your fellowship with God is more important than your money for God. Your study of God's Word and your personal walk with Jesus is more important than your money. We sing the words, "Take my life and let it be, consecrated, Lord, to Thee." The giving of ourselves to God is at the center of all other giving.

• The Believer's Greatest Need: Spiritual Growth

Real Christian giving is a grace of God, cf., Romans 12:6-8. That grace for giving or the spiritual gift for giving grows in the believer's heart as he/she feeds and feasts on God's Word. This is why small Bible Study groups that meet weekly are so necessary. As the young Christian grows spiritually mature, the giving to finance the LORD's work increases. Money problems for the advancement of the Gospel take care of themselves when believers are growing spiritually in the knowledge of our LORD Jesus Christ.

Poor giving does not come out of material poverty. Jesus pointed out this truth as He and the disciples observed the giving at the Temple treasury.

Mark 12:41-44 — 41 Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much. 42 Then one poor widow came and threw in two mites, which make a quadrans. 43 So He called His disciples to Himself and said to them, "Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; 44 for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood."

This poor widow gave out of her material poverty. The Macedonian Christians gave out of deep poverty, II Corinthians 8:2. It has been said, "What would the cause of Christ do without the gifts of the poor people!"

Spiritual poverty is the real cause for the lack of giving to finance the work of the Gospel. The failure to tithe is a symptom of spiritual poverty.

• The Reasons NOT to Tithe

It is interesting to consider the reasons given by individuals to explain why they can't tithe. Those individuals will never say that they are suffering from spiritual poverty. Here are the reasons which believers might give for failing to tithe—

Fear - they think they won't be able to pay the light bill.

Doubt - they don't trust God to supply their needs.

Selfishness - they want things for themselves.

Covetousness/greed - they want more of this world because they serve mammon.

Worldliness - they love the world and the things in the world, the things money can buy, more than God.

Ignorance - they do not know what the Word says about tithing.

Creditors - they owe so much money that their budget has crowded out the stewardship of tithing.

None of these characteristics exemplify the fruit of the Spirit! They reveal spiritual poverty.

Galatians 5:22-23 — 22 *But the fruit of the Spirit is love, joy, peace, longsuffering, kindness, goodness, faithfulness, 23 gentleness, self-control. Against such there is no law.*

• The Reasons to Tithe

What, then, are the motivations and reasons to be faithful in tithing?

- Spiritual growth from the study of the Bible
- Faith in God that He will meet every need
- Personal desire to obey the Word of God
- Excitement about the LORD's work
- Heart-felt concern for the needs of the poor
- Passionate outreach to the lost with the Gospel message
- Love for the ministers and ministry
- Personal generosity
- Storing up treasures in Heaven
- Setting an example for others
- Demonstrating the love of God
- Expressing thankfulness for God's blessings
- Recognition that God owns all things
- Acknowledging the responsibility of stewardship over the things entrusted by God

These are all great reasons to tithe! When spiritual poverty disappears, then financial problems concerning the LORD's work will be solved. Then the LORD will bless you in many different ways. Prosperity begins with the soul - spiritual prosperity.

III John 2 — *Beloved, I pray that you may prosper in all things and be in health, just as your soul prospers.*

Little Nevaeh needed to learn that if she loved Jesus, as she said she did, then her spiritual wealth would translate to spiritual giving. If, however, she was still suffering from spiritual poverty, her giving would reflect that poverty. Does your giving reflect spiritual wealth, or spiritual poverty?

Tithing Principle #10:

The failure to tithe is a symptom of spiritual poverty.

Questions for study, thought, review, and discussion

Why are adults like little children, wanting to hold on to their money? _____

What "reasons" have you given, or heard given, for failing to tithe? _____

Can you think of a justifiable reason to neglect the tithe? _____

What is a believer's greatest need? _____

How does spiritual growth provide the grace for giving? _____

Read Romans 12:6-8. How is the person with the gift of giving to give? _____

Real Christian giving is a _____ of God.

Explain why a poor person can give out of material poverty. _____

Is this statement true? "Poor giving does not come out of material poverty." Explain. _____

How can a believer who struggles with debt correct his behavior and be obedient in tithing? _____

What reasons to tithe strike you as most significant? _____

Is there a special reason for tithing that you have never thought about before? _____

Can you think of other reasons why believers should tithe? _____

PART 11: The Real Blessing From Tithing

You should give to God, because God has already given to you. He has given you material blessings as well as spiritual blessings.

John 3:16 — *For God so loved the world that He gave His only begotten Son, that whoever believes in Him should not perish but have everlasting life.*

You need to take time to survey both your material blessings and your spiritual blessings. By doing this you can bless God and bless the LORD's work financially. Wouldn't it be great to see the LORD's people open their hearts and give the way that the Bible has instructed them? Americans have enough money to fund all of the LORD's work around the world if they would just give the tithe. It is spiritual poverty which keeps Americans from giving. How America needs a spiritual revival!

When you consider the amazing wealth and comfort of American life, compared to any place and time in history, it is really incredible that the American Church does not cheerfully, willingly tithe. In the midst of our amazing, mind-boggling wealth and prosperity, the American Church suffers from spiritual poverty.

It is God's plan to bless His people. There are beautiful promises made to the generous person in the Bible. To prosper in Hebrew thought means to do God's will. Consider these promises from the scroll of Proverbs —

Proverbs 3:9-10 — *9 Honor the LORD with your possessions, And with the firstfruits of all your increase; 10 So your barns will be filled with plenty, And your vats will overflow with new wine.*

Proverbs 10:22 — *The blessing of the LORD makes one rich, And He adds no sorrow with it.*

Proverbs 11:25 — *The generous soul will be made rich, And he who waters will also be watered himself.*

Proverbs 12:14 — *A man will be satisfied with good by the fruit of his mouth, And the recompense of a man's hands will be rendered to him.*

Proverbs 28:25 — *He who is of a proud heart stirs up strife, But he who trusts in the LORD will be prospered.*

This type of prosperity is related to faithfulness in stewardship and in doing the LORD's will.

Keep in mind that Hebrew stewardship was about a physical kingdom — the Land of Israel. Today, the Christian's stewardship is about a spiritual kingdom — the New Jerusalem. For the Jews, the blessings were primarily physical and material. For the Church, the Bride of Christ, the blessings are primarily spiritual. It is good to see the contrast between these two kingdoms, especially as it relates to giving —

The Old Testament Kingdom - physical, material, of this world

The New Testament Kingdom - spiritual, heavenly, not of this world

The Old Testament Covenant - blessings and cursing in this life in the land

The New Testament Covenant - blessings only in the next life in Heaven

The Old Testament Law - written on stone

The New Testament Law - written on the heart

The Old Testament Priesthood - handled things of the old Temple - the building made with hands

The New Testament Priesthood - handles things of the new Temple - the individual believer

The Old Testament Tithe - paid for the ministry of the Law

The New Testament Tithe - pays for the ministry of Grace

As you can see, the Jewish people were stewards of the Promised Land. They were blessed with material goods and peace in the land. They also enjoyed spiritual blessings in the Torah and the Temple.

Believers have always been challenged to give the tithe. It is a principle that extends throughout the Bible. It begins in the offerings of Adam, Cain and Abel, and continues to the offering plates passed in your church each Sunday. The command is the same, although the motivation to obedience may be different!

- Under the Law of Moses, obedience in giving was out of fear of punishment and curse.
- Under the Law of Grace, obedience in giving is out of love and a desire to serve God and others.

For the Church, the Bride of Jesus, you are a steward of the Gospel message. Your special blessings are peace in Christ and treasures in Heaven. Today, the believer's citizenship is in Heaven, cf., Philippians 3:20-21.

For the Jews, the blessings were more visible. However, for the Christian, the blessings are more invisible. For the Jew, the blessings were immediate and in this present life. For the Christian, the blessings are future and await us in the next life.

Just as other aspects of the priesthood and the Law have spiritual parallels in the New Testament, so does the tithe. The Old Testament promises of material blessings and wealth will be fulfilled spiritually in the next life. You do NOT live here on this earth. Your kingdom is not of this world. You are a citizen of another world, and you send your tithe ahead to Heaven, your permanent address, and your reward will be given to you there. The Jews got their reward for obedience in this life, you get yours in the next. You have a better law, a better priesthood, a better High Priest, and better blessings. This is the thesis of the scroll to the Hebrews.

Does this mean that we will not receive any blessings for faithful tithing in this life? Not at all! God is faithful and often provides for believers in remarkable ways. Those who tithe often see God's financial blessings in surprising ways—

- an unexpected bargain
- surprisingly good health to continue working
- an expensive calamity averted
- vehicles, appliances and belongings don't require repair and replacement as often as expected
- a raise in salary
- an unexpected monetary gift
- a creative idea that generates additional income

But perhaps the most wonderful blessing of God that leads to financial security is of a spiritual nature. When you are growing in your faith, you experience spiritual blessings —

- love - you enjoy the people in your life and your relationship with them, reducing your need of "things"
- joy - you find happiness in the simple things of life and do not crave expensive material entertainment
- peace - you are less anxious about the future, and less likely to make risky investments
- patience - you can wait for the things you do not have now (you will have better things in Heaven)
- kindness - you take more pleasure in seeing others enjoy things than in your own pleasure
- goodness - you have peace of mind and a clear conscience as you do the right thing and obey God
- faithfulness - your regular faithful giving helps you to develop wise financial practices
- gentleness - you will not covet what the neighbor has, and find contentment without competition
- self-control - you will be able to resist impulse purchases, out-of-control spending, and unneeded pleasure

Galatians 5:22-23 — 22 *But the fruit of the Spirit is love, joy, peace, longsuffering, kindness, goodness, faithfulness, 23 gentleness, self-control. Against such there is no law.*

Consider the enormity of the spiritual blessings offered to the Christian in this life, in contrast to any kind of material blessing—

- the Fruit of the Spirit
- the Gifts of the Spirit
- the fellowship of the Saints
- the presence of the Holy Spirit
- the joy of the Lord
- a clear conscience
- the blessed hope of Jesus' Return
- confidence about the future
- personal assurance of salvation

And beyond these blessings is the amazing promise of Heaven - streets of gold, gates of pearl, and even your own personal mansion! God keeps His promises. He will reward the faithful giving of His saints - but it may not be until you reach Heaven, where you have stored up your treasure by your tithes and offerings.

To know Jesus personally, makes you the richest person in the world. To know His Word, the Bible, provides you with the riches of His grace. Realize that tithing is a principle that extends BEFORE and AFTER the Law. Understand that you are a citizen of another kingdom - the Kingdom of Heaven.

Philippians 3:20-21 — *20 For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ, 21 who will transform our lowly body that it may be conformed to His glorious body, according to the working by which He is able even to subdue all things to Himself.*

Hebrews 12:22-24 — *22 But you have come to Mount Zion and to the city of the living God, the heavenly Jerusalem, to an innumerable company of angels, 23 to the general assembly and church of the firstborn who are registered in heaven, to God the Judge of all, to the spirits of just men made perfect, 24 to Jesus the Mediator of the new covenant, and to the blood of sprinkling that speaks better things than that of Abel.*

When you give to finance the Gospel, you are laying up treasure in Heaven. Treasures in Heaven are 100% secure. That's better than any investment vehicle on earth! And you do NOT need to insure the investments you make in eternity! Jesus guarantees them Himself.

Matthew 6:19-21 — *19 Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; 20 but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. 21 For where your treasure is, there your heart will be also.*

God keeps His promises. He keeps accounts. He is fair and just. Eventually the obedient person receives the blessings of his faithfulness, but it may not be before you are dead! When Jesus returns for you, then He will give you His rewards. These will be the most important treasures. You will be rewarded for your faithful obedience - Jesus is bringing your reward with Him!

Revelation 22:12 — *And behold, I am coming quickly, and My reward is with Me, to give to every one according to his work.*

Tithing Principle #11:

Treasures in Heaven are the most secure.

Questions for study, thought, review, and discussion

Why is it important to count your blessings? _____

How has the LORD blessed you materially and spiritually? _____

Are there any promises in the Bible that you consider significant in your own life? Do they relate to material or spiritual blessings? _____

The focus of Hebrew stewardship was about _____

The focus of Christian stewardship is _____

Explain the contrast between the two kingdoms. _____

Explain the differences in the blessings. _____

Have you ever experienced a material or financial blessing that you believe came from God? What was it? _____

What spiritual blessings have you experienced? _____

Are you willing to wait for your material blessings, in exchange for your spiritual blessings? _____

What treasures have you sent on ahead of you into Heaven? _____

MY TITHING COMMITMENT

After studying the tithing principle, I prayerfully make the following commitment.

- 1. *I already practice tithing. I will share my testimony of God's provision and blessings in my life.*
- 2. *I will begin to tithe faithfully, and I will watch for God's provision and blessings in my life.*
- 3. *I will continue to study and pray about tithing, and ask God to give me the courage to obey.*

Name: _____

Date: _____

