

A hand holding a pencil is writing on a check. The check is placed over a background of various US currency, including coins and bills. The word "Tithing" is written in large, bold, black letters across the center of the image.

Tithing

- WHAT IT IS
- WHAT IT IS NOT
- DID JESUS TEACH TITHING?
- WHAT ABOUT CHEERFUL GIVING?
- ARE OFFERINGS GOOD ENOUGH?
- WHO CAN AFFORD TO TITHE?

• WHAT IS A TITHE?

“And this stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt give me I will surely give the tenth unto thee.” Genesis 28:22

According to Strong’s Concordance from the Greek, a tithe is one-tenth of our annual income. Webster defines a tithe as one-tenth of the annual produce of one’s land or one-tenth of one’s annual income.

“And as soon as the commandment came abroad, the children of Israel brought in abundance the first-fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly.” II Chronicles 31: 5 In the days of old, tithes were brought to the high priest at the appointed time, and were kept *in store*.

“Upon the first day of the week let everyone of you lay by him in store, as God hath prospered him...” I Corinthians 16:2 On the first day of the week our tithes and offerings are to be brought into God’s *storehouse*.

• IS TITHING AN OLD TESTAMENT ORDINANCE THAT HAS BEEN ABOLISHED?

Tithing is not just an Old Testament ordinance.

God set the ordinance of tithing in place long before the written Mosaic law was established. We know this because we read the accounts in the book of Genesis of faithful men who were giving tithes to God centuries before Moses was even born.

Bringing the first-fruits of a person’s increase is noted as far back as **Abel**. His sacrifice was not a mere offering; Abel brought of the firstlings of his flock.

“And in process of time it came to pass, that Cain brought of the fruit of the ground an offering unto the LORD. (4) And Abel, he also brought of the “firstlings of his flock” and of the fat thereof. And the LORD had respect unto Abel and to his offering:” Genesis 4:3-5

Jacob is another example of those who tithed hundreds of years before the law of Moses came to be. Jacob affirmed that one-tenth of all that God should give him would be given back to God.

“And this stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt give me I will surely give the tenth unto thee.” Genesis 28:22

Abraham is an especially important reference who gave tithes before the law. His tithes were received by Melchisedek, priest of the most high God. When God delivered Abram’s enemies into his hands, Abraham willingly gave him a tenth of all the spoil.

“And Melchizedek **king of Salem** brought forth bread and wine: and he was the **priest of the most high God**. (20) And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.” Genesis 14:18, 20

Just as Abraham gave tithes to Melchisedek, the king of righteousness, we are to give our tithes to Jesus Christ, the King of Righteousness.

“For this Melchisedec, **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 by interpretation **King of righteousness**, and after that also **King of Salem**, which is, **King of peace**; (3) **Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God**; abideth a priest continually.” Hebrews 7:1-3

Melchisedek was, in all design, made in the likeness of Jesus Christ, the Son of God. Melchisedek was **not** a high priest after the order of Aaron and the Levitical priesthood. Because there is no record of his beginning or end, he was referred to as the king of righteousness who “*abideth a priest continually*,” just as Christ is our king of righteousness whose priesthood is everlasting.

There was no “continual” or “everlasting” priesthood under the Mosaic law. Throughout those centuries, there were many different priests from the tribe of Levi who by commandment took tithes of the people. When one priest died, another received the office (*see Hebrews 7:5, 23*).

Now, Jesus Christ is our High Priest after the order of Melchisedec. Jesus, like Melchisedec, was **not** of the tribe of Levi, Aaron and the Levitical priesthood. He is King of the *new Jerusalem*, and His kingdom has no end because **Jesus Christ lives forever**. And just as Abraham willingly gave tithes to

the priest who “*abideth continually*,” we willingly give our tithes to Jesus Christ, our high priest “*of whom it is witnessed that he liveth*.”

*“And here men that die receive tithes: but there he receiveth them, of whom it is witnessed that **he liveth**.”* Hebrews 7:8

Notice Paul said that here men receive tithes. This is a clear indication that the saints of the New Testament church were bringing their tithes into the storehouse. And Paul goes on to explain that as each tithe is received into the *church*, Christ himself receives it as a “*sacrifice acceptable, wellpleasing to God*” (see *Philippians 4:18*).

To better understand this relationship between literal giving and heavenly acceptance, notice that when Ananias and Sapphira brought their offering to the apostles and lied to them about the amount, Peter said, “...*thou has not lied unto men, but unto **God**...*” (see *Acts 5: 1-11*). They thought they were only tampering with **men**, but **God** was the recipient they had wronged and to whom they had lied.

When we place our tithes into the offering plate, we are in effect bringing them to be received of Jesus Christ. He is the one “*of whom it is witnessed that **he liveth***,” and He is the one we are obeying and honoring with our tithes.

• DID JESUS TEACH TITHING?

WHENEVER Jesus spoke, it was for the benefit of teaching truth to the hearer. It is our responsibility to take heed to His Words. Jesus spoke of tithing to teach the truth to the multitude and to his disciples.

“Then spake Jesus to the multitude, and to his disciples.” Matthew 23:1

“Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.”
Matthew 23:23

4 In verse 23, Jesus exposed the evil heart of the scribes and Phari-

sees in that, although they did make the effort to tithe, they had no regard for weightier matters of the law; no concern for mercy, judgment, and faith. But **His words are vital to the truth on tithing**: Jesus told them, “these ought ye to have done [tithing], and not to leave the other undone [other matters of the law, mercy, judgment, and faith].”

Notice above in Matthew 23:1, that **Jesus was speaking** not only to the multitude, but also to his **disciples**. In Matthew 23:23 Jesus was uncovering the hypocrite, but in the process He was teaching a great deal about the true practice of tithing.

Tithing was not new to the Jews, therefore the disciples did not need to be taught *how* to tithe. But Jesus did teach about tithing, nevertheless. He made it clear in this dialog that tithes are given in vain when the rest of the Word is being ignored. In particular, we learn from this passage that tithing has the *endorsement* of Christ, because Jesus was specific in saying “...*these ought ye to have done.*”

“Then said he, Lo, I come to do thy will, O God. He taketh away the first, that he may establish the second.” Hebrews 10:9

The law of Christ did not do away with tithing. When something was taken away, something else was established.

The Old Testament is filled with types and shadows. The law, the sacrifices, Sabbaths, battles, victories, defeats, feasts, commands, prophecies, etc, are applied spiritually today. The coming of Christ was the fulfillment of the literal law. There is now a new dispensation; a new covenant; God took away the first, that He might establish the second. For example:

- In the Old Testament we read of those who adorned the mortal body with jewels and array. Now, because through salvation and sanctification the heart is cleansed and made pure, God’s people adorn the hidden man of the heart with jewels of truth and robes of righteousness (see *1 Peter 3:4*).

- Under the old law, a woman wore a veil to cover her head. Now, a woman's uncut hair is to be her covering (*see I Corinthians 11*).
- The observance of the literal Sabbath Day: God's day of rest in the Old Testament was one day per week during which the Jews were to cease from all labor, and which was to be kept holy. Today, the Sabbath is a *spiritual* rest; we enter into God's rest when we become sanctified, ceasing from our own works and will of "self," and consecrating all to the will of God. Now, we are not only to keep one day per week holy, but we are to live holy every day (*see Hebrews 4*).
- Although animal sacrifices were made prior to the law as well as under the law of Moses, Jesus Christ was the ultimate sacrifice, and the shedding of His blood for the redemption of Mankind, His death, and resurrection has made the plan of Salvation complete. Through the blood of Jesus Christ, we are cleansed and then purified completely. This Ultimate Sacrifice totally did away with all animal sacrifices.

There was always a "second" to be established when the "first" was taken away.

Some seek to erase the Old Testament, or most of it, from the Word of God as if it should simply *disappear* since Jesus Christ has fulfilled the Mosaic Law. But

But not everything in the Old Testament was taken away or re-established.

what was Paul referencing when He wrote "**All scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness: That the man of God may be perfect, thoroughly furnished unto all good works**" (*see II Timothy 3:16-17*) The Gospels and letters to the churches were still in the making.

We cannot simply eradicate the scriptures in the Old Testament. They still have purpose and offer spiritual instruction for the righteous man. They still direct souls to Jesus: it was through the Old Testament scriptures that Philip pointed the eunuch to Christ, and his understanding was opened up to the truth of the Gospel so he could embrace salvation and be baptized (*see Acts 8:27-35*).

We no longer conform to the literal letter of the law, because Christ is the *fulfillment* of the law. But not everything was taken away. For example:

- We are still to love the Lord our God with all our heart, soul, mind and strength, and have no other gods before him (*see Mark 10:18-19*).
- We are still not to bear false witness, not to kill or commit adultery- although since Jesus has opened up the way for us to be fully cleansed without and within, Man is now accountable for sin the moment it conceives in the heart; whether or not it has been committed outwardly, it is already sin (*see Matthew 5*).
- It is still an abomination for a woman to wear garments that pertain to men and for a man to wear garments that pertain to women. Not only this, but our clothing is to be modest (*see 1 Timothy 2:9*).
- The Psalms and Proverbs have not lost any of their truth, although they were written before the coming of Christ (*see Ephesians 5:19*).

When the adulteress was brought before Jesus for judgment, Jesus replaced the law of stoning with mercy and forgiveness. But in Matthew 23:23, Jesus did not replace, or take away the ordinance of tithing. Jesus acknowledged that tithing *ought* to have been *done*. Tithing did not begin with the law of Moses, nor did it end when the letter of the law was fulfilled.

God set the precedent in the earliest days of the Old Testament. Of our gross income – *the first-fruits of our increase, not the leftovers* – we are to give God one-tenth, which is ten percent.

• WHAT IS TO BE TITHED?

“And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.” Genesis 28:22

“Honor the Lord with thy substance, and with the first-fruits of thine increase.” Proverbs 3:9

Some religious organizations have raised their tithing requirement to fifteen percent. This greed shows the fallacy in those churches, because God's word never changes. God is righteous and fair. Whether you have a large income or a small one, the percentage is ten percent. Therefore, the smaller income would equate to a smaller tithe, and the larger income would generate a larger tithe.

“Bring ye all the tithes into my storehouse, that there may be meat in mine

house...” Malachi 3:10

Jesus said to render unto “God the things that are God’s (see Matthew 2:21).” After we bring our tithes into the ‘storehouse,’ or treasury, they are used to pro-

• WHY DOES GOD REQUIRE THIS?

vide for the many necessities of the local work.

The bills are to be paid. Just as we have our personal bills to pay and keep up to date, the church has bills to pay as well: phone, electric, water, perhaps a mortgage. It would be a reproach in the community for the church to have a reputation of being negligent in paying the bills. Tithing keeps the storehouse plentiful, so the bills can be paid promptly each month.

The pastor is to be supported. The scripture in Malachi above says that we bring our tithes “**that there may be meat in mine house.**” Meat is the Holy Word of God, coming from a faithful pastor. It is the will of God that His pastors be supported by the local work.

*“For for this cause pay ye ***tribute** also: for they are God’s ministers, attending continually upon this very thing. Render therefore to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; Honour to whom honour” Romans 13:7-8*

[**tribute: assignment, allotment, payment, tax*]

“But we will give ourselves continually to prayer, and to the ministry of the word” And the saying pleased the whole multitude” Acts 6:4-5

The multitude was pleased to let the ministry give themselves continually to prayer, and to the ministry of the Word. So should it be in every congregation. This is made possible through obedience to the tithing message. God does not want His watchmen to have to divide their attention between full-time secular employment, and pastoring the congregation.

There are some very small congregations that, even after collecting tithes, do not have the financial means yet to fully support the pastor, requiring the man of God to have employment outside of the church for a time. This exception to the rule is a tremendous weight for any pastor to have to carry. It is God’s design for the “storehouse” to accommodate this need.

God's storehouse also provides for outreach projects, benevolence, missions, Sunday School materials, church upkeep, and the list goes on.

Out in the religious world, you'll find churches having yard-sales, bake-sales, spaghetti dinners, or car-washes. Some have carnivals. Some become gambling dens called *bingo halls* to fund their needs. Rather than sacrificing their own money, they find ways to gather in money from other sources. A worldly minded person will come up with many ideas, doctrines, and excuses when trying to bypass God's Word or His divine plan, but God's way is still the perfect way, and all other ways are wrong.

Our tithe is what God requires us to give. Our offering is our free-will giving, above and beyond our tithe.

Strong's Concordance defines offering as "a *gift of money cast into the treasury for the purposes of the temple and for the support of the poor.*" A second definition reads:

• WHAT ARE OFFERINGS?

"*the offering of a gift or gifts.*" II Corinthians 9:13 refers to offerings as a "liberal distribution."

"Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a *cheerful giver." II Corinthians 9:7

[*cheerful: happy, jolly, smiling, joyful, lively, positive: According to Strong's Greek concordance, cheerful is "joyous" and "prompt to do anything."]

Being a "cheerful" giver brings honor to God and blessings to us.

"*Cheerful*" should be our attitude in everything we do for God. *Joy* is a fruit of the Spirit of God, after all (see *Galatians 5:22*). **Whether it's giving a tithe or giving an offering, saints find it a pleasure to serve the Lord. It is the delight of a child of God to do the will of the Father, and His commandments are not grievous (see I John 5:3).**

"Let nothing be done through strife or vainglory..." *Philippians 2:3*

God knows the attitude and motive of every heart, and our sacrifice will merit no approval or appreciation from God if it is offered with contempt or resistance. But when the heart and attitude is **right**, there is much spiritual

gain and growth. The *positive* and ‘*prompt to do anything*’ willingness brings glory and praise to God, and draws the giver closer to God. As a result, the person *giving* receives a far greater blessing than the recipient of the gift.

“...remember the words of the Lord Jesus, how he said, It is more ***blessed*** to give than to receive.” Acts 20:35

“But this I say, He which soweth sparingly shall reap also sparingly; and ***he which soweth bountifully shall reap also bountifully.***” II Corinthians 9:6

When we give as God would have us to do, God has promised in turn to supply

The Bible calls your ‘joyful’ offering “fruit that may abound to your account” and “an odour of a sweet smell, a sacrifice acceptable, wellpleasing to God” (see Philippians 4:17-18).

all of our needs (see Philippians 4:19).

Our heavenly Father does not need us, nor does He need our money, but we surely need God. And God loves and is well-pleased with the cheerful heart that’s in submission to Him.

Offerings are necessary and God expects them from us, but they do not take the place of our responsibility to tithe.

In Malachi 3:8-9 when the question asks, “Wherein have we robbed thee? The an-

- **CAN’T OFFERINGS TAKE THE PLACE OF TITHING?**

swer is two-fold: “***In tithes and offerings.***” It does not specify “tithes *or* offerings, but tithes and offerings.

Jesus refers to both tithes **and** offerings during His ministry: In Matthew 23:23, Jesus speaks of tithing, saying, “***these ought ye to have done*** [tithing]...” and in Luke 21:4, Jesus references “offerings” saying, “***For all these have of their abundance cast in unto the offerings of God...***”

The Apostles received tithes and offerings from the saints. Hebrews 7:8 says “***And here men that die receive tithes.***” and II Corinthians 9:13 refers to of-

ferings saying: “they glorify God ... for your liberal distribution unto them, and unto all men...”

We are responsible to give both tithes and offerings. God has a reason and purpose for both.

“While the earth remaineth, seedtime and harvest, and cold and heat, and summer and winter, and day and night shall not cease” Genesis 8:22

- **GOD HAS ALWAYS BEEN A GOD OF “ORDER.”**

Consider all the handiwork of God. God set this world in motion, and everything works in a consistent and unchanging pattern. The solar system, the seasons, the sunrise and sunset, are all set in order. God set order in the church as well (see *I Corinthians 11:34, Titus 1:5*).

“Let all things be done decently and in order” *I Corinthians 14:40*

There are some false preachers who have failed to uphold the message on tith-

Tithing establishes financial order and structure within the local work that offerings alone are not able to do.

ing, reasoning instead that all who love the gospel of Christ will give offerings unreservedly to support the ministry. They teach that if everyone is unconditionally giving, it is not necessary to tithe.

On the contrary, it is necessary to uphold every doctrine and standard in God’s Word. When a church is not tithing, the work suffers.

The pastor is usually employed in a secular job or has a career outside of pastoring the congregation (*which in itself illustrates that the congregation is not supporting their ministry unreservedly as argued, or the pastor would not need a secular career*).

Also, the congregation—deprived of precious truth—cannot attain the spiritual (and often material) blessings that tithing and obedience to the Word brings to God’s children.

“There is a way that seemeth right unto a man, but the end thereof are the ways of death” *Proverbs 16:25*

We cannot measure God's wisdom by how a man thinks. **Tithing is God's acceptable and orderly method of providing for His church.** Depending upon the saints each week to unconditionally provide enough in offerings to support the pastor, pay all the bills, and provide for all the needs of the church not only causes disorder and instability in the treasury, but it produces confusion in the pew—not order. The Bible says “*God is not the author of confusion*” *1 Corinthians 14:33*

In a situation such as this, how much does one saint, or one family *give* to know that the needs of the work and ministry are being satisfactorily met? How can one feel confident each week that they are giving their *fair share*? This process opens the door to *human-reasoning* which easily distorts sound judgment.

For instance, well-meaning saints with a lot of debt may consider their bills and family needs too great to give very much of an offering (*after all, the Bible says we must provide for our families*). While other saints that are overly sensitive or prone to accusations may feel constrained or driven to continually give in excess of what they truly are able (*for God expects us to give, and we could never out-give God*). Some may even find themselves “expecting” those with greater wealth than themselves to carry the load of support (*because “they can afford it”*).

Human-reasoning also creates a potential breeding ground for resentment, bitterness, greed, and pride. In effect, the bulk of the financial burden falls on a select few in the congregation. This is not God's plan.

When tithing is implemented as it should be, the load is balanced fairly and equally, keeping structure and order within the local work.

Once we have our priorities in the proper order, we will realize that we can't afford *not* to tithe.

• INTODAY'S WORLD HOW CAN A PERSON AFFORD TO TITHE?

The world affords to give their money up for all sorts of things: cigarettes, liquor, drugs, lotteries, slot machines, betting, body-piercing, tattoos, make-up, jewelry, televisions, rock concerts, movies rentals, etc. Supporting sinful drives and cravings can be extremely expensive, with undesired consequences.

Worldly things can never satisfy the soul of a man.

takes away only that which is not good for us, and He *gives and gives* only good to His children.

“For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.” 1 Timothy 6:10

Obedience to tithing fuels a person’s faith. It increases confidence in prayer, especially in time of need or when troubles or financial hardships come.

Some people love things and possessions so much, they get themselves into financial binds which may result in spiritual trouble. Some are sure they cannot afford to tithe, but have no problem affording their ‘wants and whims’ when it comes to shopping, dining, buying, supporting hobbies, vacationing, etc. If the checking account is low, some continue spending by running up their credit (this is easy to justify, since credit cards are not “cash-in-hand” that otherwise should be used to pay missing tithes). But when the bills come due, the hole is even deeper to climb out of than before.

“He that is greedy of gain troubleth his own house...” Proverbs 15:27

The only remedy is to stop spending and get those priorities and finances in proper order with God. Then God will be able to help that person or family “regroup” and get on the right track.

When a person is not tithing and calamities come, they cannot look to God with a confident heart and remind Him of their faithfulness and obedience to His will – and calamities will come – especially when God is not being honored. In the time of need, faith will not take hold that God will rebuke the “devourer” (see *Malachi 3:11*). That person will pray for mercy, but confidence and assurance that God will hear and answer will be lacking.

To avoid such a terrible dilemma, we need to always consider our income to be only what God does not require. After God’s ten percent, there is ninety percent left for us to use wisely.

“Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation.” Malachi 3:8-9

• CAN A PERSON BE SAVED AND REFUSE TO TITHE?

If you are saved and sanctified, one hundred percent of your heart and will is surrendered to God: God owns *all* of you —*if God does not own you, then you are not sanctified*. When we consecrated everything, this included our money. It's not grievous to give our tithes to God. It is not difficult to obey God's Word. When we know truth in any area of God's Word and refuse to obey, we do not stay saved.

Some false preachers teach tithing to be merely a practice of personal *choice*; an option for those who *desire to do it*. But NO doctrine or standard in the Word of God is optional to us. We must obey all of the Word of God to stay saved. Pastors must preach all of the Word of God to remain Church of God.

Some refuse to obey the doctrine of tithing, because they associate the practice only with the law of Moses, then argue that a person does not have to *obey the law* to be a *Christian*. But **the realization that tithing was a truth in the hearts of God's servants centuries before the law of Moses reveals the error in this teaching and belief, and makes this entire argument for not tithing invalid and dangerously false.**

- *Did tithing begin with the law of Moses?* No. Tithing did not begin with the law of Moses.
- *When the Mosaic law was fulfilled, where in the Bible did Jesus take away tithing and establish something else in its place?* No where. When the Mosaic law was fulfilled, Jesus did not take away tithing; nothing was established in place of tithing.
- Jesus Christ is so clearly typified by the pre-mosaic ever-abiding high priest Melchisedek who received Abraham's willing tithes. Christ is our ever-abiding high priest, to whom we willingly bring our tithes.
- Jesus Christ said tithing *ought* to have been done, and nothing Jesus ever taught or said is in conflict with the tithing message.
- We must obey the *law* of *Christ* in order to be a Christian, and the Words of Jesus give support and endorsement to tithing.

His child. We must obey the Word of God to be saved. We must stay measured up to the gospel in every area of our lives, including tithing.

“If thou doest well, shalt thou not be accepted? and if thou doest not well, sin lieth at the door...” Genesis 4:7

“He that knoweth to do good and doeth it not to him it is sin.” (James 4:17)

“Honour the Lord with thy substance, and with the first-fruits of all thine increase: (10) So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.” Proverbs 3:9-10

God is faithful beyond measure to His children, and He honors those who

• GOD BLESSES THE FAITHFUL.

are faithful and obedient to His Word. He has said He would never leave nor forsake us, and has promised to supply our every need. Time and time again God has proven true to His Word.

When we've been obedient, it's not difficult to fall on our knees and call out for God's help. There is comfort and encouragement in being able to remind God of our faithfulness. It brings confidence to know that we've been doing our part. Our prayer is more effectual, and there is stronger assurance within our hearts that God is going to see us through, whatever the calamity or situation may be.

“... Prove me now 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 it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground...” Malachi 3: 10-11

*If you would like more information
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Service Times:
Sunday School: 9:30 am
Sun. Morning Worship: 10:45 am
Sun. Evening Worship: 6:30 pm
Wednesday - 7 pm