

New Way of Living

STUDIES IN GOD'S WORD
TO STIMULATE GROWTH

11

Tithes and Offerings



Bible Studies

Introduction

In everything we do in service to the Lord there is a Biblical pattern for us to know and follow so with tithes and offerings.

Our giving of finances unto the Lord is an adventure of faith. As we realize the Lord's pattern and give unto Him accordingly, it produces the most favorable results, affecting the increase of our faith.

Tithes and Offerings:

- Tithes and offerings are a principle of the Kingdom of God.
- They are the principle by which God's Kingdom on earth is financed.
- The church is the expression of God's Kingdom on earth, there is no other, and it is financed by tithes and offerings.

When we give our tithes and offerings, we give them to the Lord regarding them as an investment in His Kingdom.

What is a tithe?

A tithe is the first ten percent of your total income. It is to be set aside by yourself as you receive it and given unto the Lord. It is the amount set by the Lord to which He lays claim.

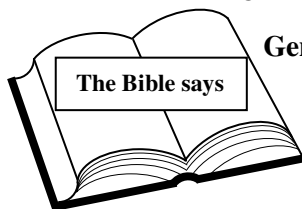
What is an offering?

- An offering is any amount over and above your tithe that you feel to give voluntarily and decided upon by yourself.
- It is a freewill offering given to the Lord by you for general or special purposes. For example:
 - Missions.
 - Building projects.
 - The poor and needy.
 - Aid to a child's tuition i.e. Music, singing or a special educational project.

Tithing throughout the Bible

1. Tithing before the introduction of the Law:

Abram (Abraham) gave tithes:



Gen 14:18 And Melchizedek king of Salem brought forth bread and wine: and he *was* the priest of the most high God.

:19 And he blessed him, and said, Blessed *be* Abram of the most high God, possessor of heaven and earth:

:20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

Abraham gave tithes unto Melchisedec in response to:

- The receiving of the bread and the wine at the hand of Melchisedec (Gen 14:18).
- And in response to a revelation of the blessing of the Lord upon his life: “Blessed be Abram of the most high God, possessor of heaven and earth” (Gen 14:19).
- The blessing upon Abraham is upon us, if we be in Christ, for in Christ we are Abraham’s seed and heirs with him of the promise: **Gal 3:29 And if ye be Christ's, then are ye Abraham's seed, and heirs according to the promise.**

Like Abraham, when we tithe, it is an act of faith, in response to the receiving of new life symbolized in the bread and the wine and belief in the promise of our possessing of heaven and earth through our Melchisedec, and High Priest, Jesus Christ.

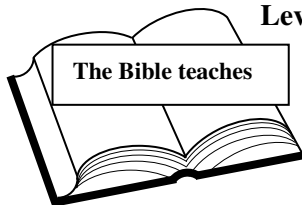
The Abrahamic Covenant is confirmed unto Jacob (Gen 28:13-21), and in this, Jacob is blessed and encouraged with its promise. In response of the revelation of the covenant and its promised blessing, Jacob responds similarly to Abraham making his own promise to the Lord:

Gen 28:20 And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on,
:21 So that I come again to my father's house in peace; then shall the LORD be my God:
:22 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.

This was a voluntary tithing on the part of Abraham and Jacob

2. Tithing under the Law:

Tithing was incorporated into the law and Israel tithed of all that they had because of commandment



Lev 27:30 And all the tithes of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD.

:31 And if a man will at all redeem *ought* of his tithes, he shall add thereto the fifth *part* thereof.

:32 And concerning the tithes of the herd, or of the flock, *even* of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

What happened to the tithes?

Under the Old Covenant the people paid their tithes unto the Lord, but in the context of the old economy, the Lord stipulated they were to be given unto the Levites, the tribe entrusted with the priesthood the tabernacle and teaching of the nation.

Num 18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, *even* the service of the tabernacle of the congregation.

:22 Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.

:23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: *it shall be* a statute forever throughout your generations, that among the children of Israel they have no inheritance.

:24 But the tithes of the children of Israel, which they offer *as* a heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

- The person in Israel bringing his tithes had no control over its use, and received blessing through the service of the priests.
- The tithes of the people, was given unto the Levites for their livelihood.

This was compulsory tithing

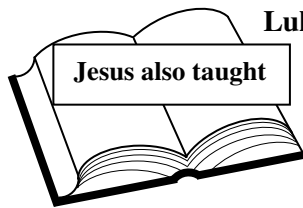
Tithes and offerings should not be considered only as an Old Covenant or New Covenant doctrine, but as a new life principle.

3. Tithing in the New Testament or under the New Covenant:

(1) Jesus taught tithing:

Jesus commended the Pharisees for tithing, saying "These ought ye to have done." But then reprimands them for what they were failing to do:

Matt 23:23 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.



Luke 20:25 And he said unto them, Render therefore unto Caesar the things which be Caesar's and unto God the things which be God's.

Give unto Caesar? Taxes.

Give unto God? Tithes and offerings.

(2) Jesus taught giving:

Jesus observing the giving of the people in the temple, has His attention arrested noticing a poor widow woman approaching with her offering:

Luke 21:1 And he looked up, and saw the rich men casting their gifts into the treasury.

:2 And he saw also a certain poor widow casting in thither two mites.

:3 And he said, Of a truth I say unto you, that this poor widow hath cast in more than they all:

:4 For all these have of their abundance cast in unto the offerings of God: but she of her penury hath cast in all the living that she had.

Paul the apostle in the Book of Acts quotes the Lord Jesus (It is not known from where) saying:

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

(3) Paul taught tithing:

Carnally minded people, challenging the validity of Paul's ministry and his right to live of the Gospel, Paul answers quoting from the Old Testament, but applying the principle of what it says to the New Covenant:

1Cor 9:7 Who goeth a warfare any time at his own charges? who planteth a vineyard, and eateth not of the fruit thereof? or who feedeth a flock, and eateth not of the milk of the flock?

:8 Say I these things as a man? or saith not the law the same also?

:9 For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen?

:10 Or saith he *it* altogether for our sakes? For our sakes, no doubt, *this* is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope.

:11 If we have sown unto you spiritual things, *is it* a great thing if we shall reap your carnal things?

:12 If others be partakers of *this* power over you, *are* not we rather? Nevertheless we have not used this power; but suffer all things, lest we should hinder the gospel of Christ.

:13 Do ye not know that they which minister about holy things live *of the things* of the temple? and they which wait at the altar are partakers with the altar?

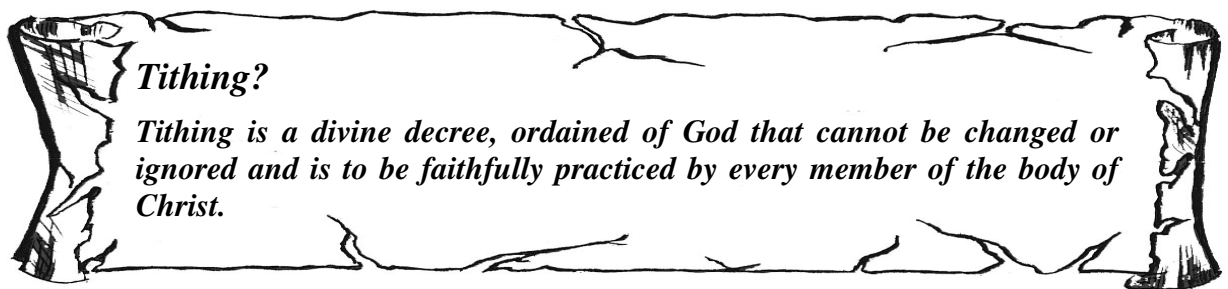
:14 Even so hath the Lord ordained that they which preach the gospel should live of the gospel.

- The Corinthian church was not scripturally supporting God's ministers and Paul found it necessary to correct them in this.
- Paul appeals to the law to establish the truth of God's ministers being financially supported by tithes (1Cor 9:8).
- Remember: under the law the Levites received of the Lord the tithes of the people (Deut 12:19; 14:27). The Corinthians were not appropriating this principle to the ascension gift ministries (Eph 4:11) under the New Covenant.
- Paul appeals to the illustration of the ox that treads out the corn (1Cor 9:9), for oxen in scripture is a type of ministry.
- Paul declares this was written for the ministries sake (1Cor 9:10).

The ox treading out the corn

Speaks of the Word being broken open, to reveal the truths concealed, to the understanding of the people, that they may be fed the bread of God (Matt 4:4).

Paul also appealed unto the illustration of the temple procedures to establish the New Covenant provision of God for His ministers (1Cor 9:13-14).



Paul instructs Timothy:

Paul gives certain rules to Timothy in which he should admonish others in the church:

1Tim 5:17 Let the elders (ministers of the Word) that rule well be counted worthy of double honor, especially they who labor in the word and doctrine.

In the next verse Paul quotes Deuteronomy 25:4, to establish the principle of God's ministers of the Word living by the tithes of the people - **:18 For the Scripture saith, Thou shalt not muzzle the ox that treadeth out the corn. And, The laborer is worthy of his reward.**

In this Paul establishes tithing as part of New Covenant procedure that brings the blessing of the Lord to all.

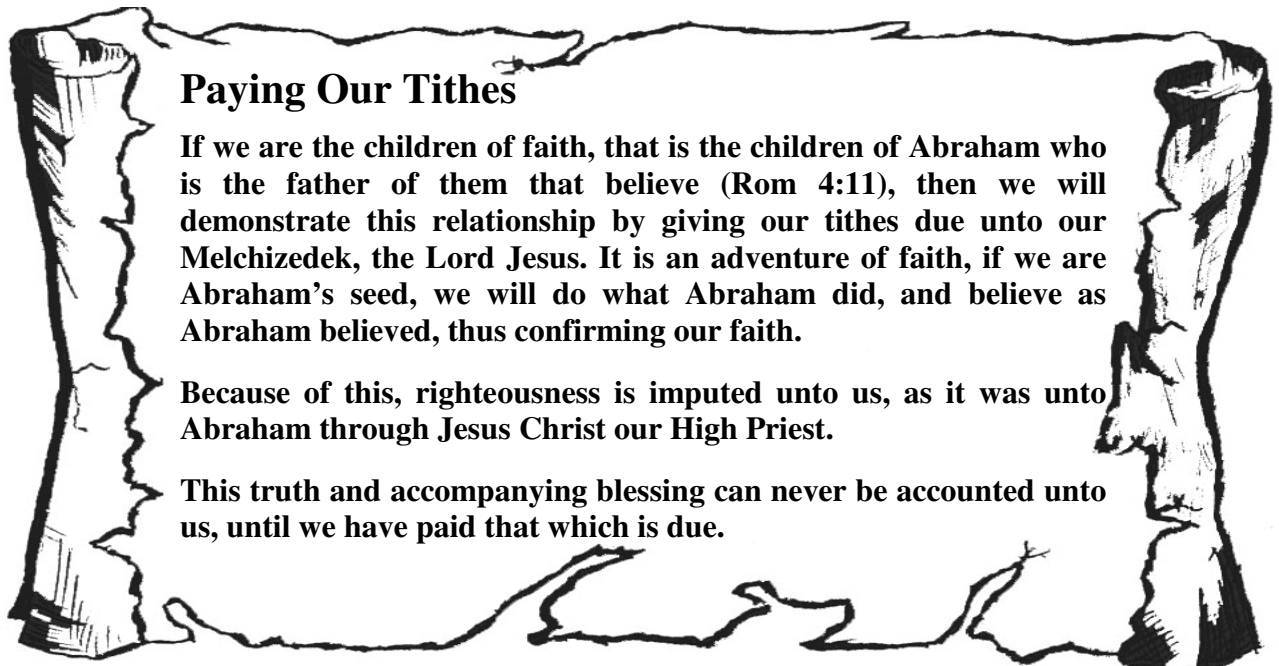
Paul, in his Epistle to the Hebrews emphasizes the fact that the Melchizedek priesthood is eternal, and is supported by the children of Abraham (Heb 7:1-11). The following verses reveal Jesus to be (our) Melchizedek:

Heb 6:20 Whither the forerunner is for us entered, *even* Jesus, made a high priest forever after the order of Melchizedek.

Heb 7:15 And it is yet far more evident: for that after the similitude of Melchizedek there ariseth another priest,

:16 Who is made, not after the law of a carnal commandment, but after the power of an endless life.

:17 For he testifieth, Thou *art* a priest forever after the order of Melchizedek.



Paying Our Tithes

If we are the children of faith, that is the children of Abraham who is the father of them that believe (Rom 4:11), then we will demonstrate this relationship by giving our tithes due unto our Melchizedek, the Lord Jesus. It is an adventure of faith, if we are Abraham's seed, we will do what Abraham did, and believe as Abraham believed, thus confirming our faith.

Because of this, righteousness is imputed unto us, as it was unto Abraham through Jesus Christ our High Priest.

This truth and accompanying blessing can never be accounted unto us, until we have paid that which is due.

This is tithing willingly

Where, How, Why and When?

Four simple, but important questions concerning our tithes and offerings. We will answer all four by first considering the words of the prophet Malachi:

Mal 3:8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

:9 Ye *are* cursed with a curse: for ye have robbed me, *even* this whole nation.

:10 Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that *there shall not be room enough to receive it*.

:11 And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts.

:12 And all nations shall call you blessed: for ye shall be a delightful land, saith the LORD of hosts.

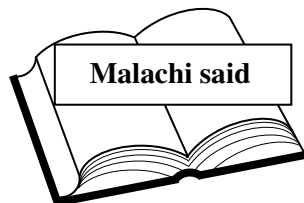
1. Where?



:10 Bring ye all the tithes into the storehouse.

The “storehouse” is a type of the local church. The local church, in which the Lord has planted you, is the place where you bring your tithes.

2. How?



:10 Bring ye all the tithes into the storehouse.

Note two words:

Bring – You are to “bring” them to your church, not send them.

All – It is not some, or a part of or some here and some there.

We are to bring the whole of our tithes unto our High Priest, the Lord Jesus, Who is found in His local church (John 14:2-3).

3. Why?

Malachi speaks of the consequences of failure to honour God in tithing and the benefits to the obedient:

The consequences of failure:

- You are a thief if you don't (Mal 3:8).
- You are cursed with a curse, for you have robbed God (Mal 3:9).

The blessing of obedience:

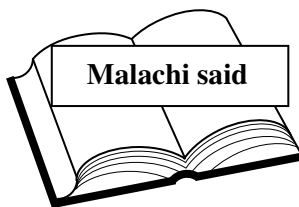
- That there may be meat in God's house (Mal 3:10).
Meat: Meat is symbolic of the Word, particularly revelation that is for the mature spiritual man (Heb 5:14).
- One of the greatest promises of blessing is for those faithful in the willing giving of tithes due to the Lord (Mal 3:10).
- The enemy to your prosperity will be rebuked of the Lord, paving the way for the prosperity of your soul in every area (Mal 3:11).
- The Lord will give you a testimony of apparent blessing before the nations (people around you and abroad who know you) (Mal 3:12).

Tithing and prosperity:

3John 1:2 Beloved, I wish above all things that thou mayest prosper and be in health, even as thy soul prospereth.

God's promise of blessing is not dependant on your giving of finances alone, but also because of the spiritual prosperity of your soul that develops out of obedience to God's Word in all areas, and personal relationship with Him through the Spirit.

Tithes have been said to be: "Our board money" paid to our church that I and those in fellowship with me maybe fully provided for and blessed out of the Lord's abundance.



Mal 3:10 prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that *there shall not be room enough to receive it.*

This is a challenge to our faith. **It is the only time in the whole of Scripture, where the Lord challenges us to prove Him,** and it is relative to our giving of tithes and offerings and believing of the promise of present and future blessing.

There are two ways in which we can rob God (Mal 3:8):

- (1) We can rob God of what is due to Him through ignorance or disobedience to the principle of tithing.
- (2) We can rob God, by denying Him the pleasure and fulfillment He receives by blessing us as a result of our cheerful giving of tithes and offerings.

4. When?

When should the Christian bring his or her tithes unto the church? For the answer to this, we appeal to Paul and his Epistle to the Corinthians:

1Cor 16:1 Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye.

:2 Upon the first *day* of the week let every one of you lay by him in store, as *God* hath prospered him, that there be no gatherings when I come.

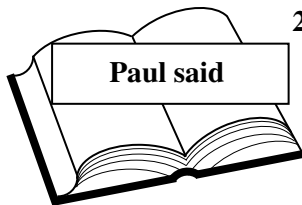
- Paul declares the “first day of the week” (Sunday) for the taking up of an offering.
- This is a guideline scripture suggesting, as much as possible we should bring our tithes and offerings to the Sunday services and is because of two practical reasons:
 - (1) Bring them to the communion service. In doing this we bring tithes as Abraham did in response to the receiving of the bread and the wine.
 - (2) It is orderly.
 - Order cultivates good habits.
 - Habitually bring your tithes on the first day of the week.
 - This will ensure regularity and lesson the risk of forgetfulness.

Clarification:

Businessmen, who do monthly accounting, should feel free to monthly tithing of their income should it be deemed necessary and bring it on the first day of the week.

Our attitude to tithing:

There are four attitudes. We will operate one of them in our giving.



2Cor 9:6 But this *I say*, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully.
:7 Every man according as he purposeth in his heart, *so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.*
:8 And *God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work:*

1. Sparingly (:6):

The sparing giver is someone who is stingy, tight fisted and in nature look for excuses to not give as the scriptures require. Sparingly suggests it's always just enough or just short and without any thought of being generous towards the Lord as He is to them.

2. Grudgingly (:7):

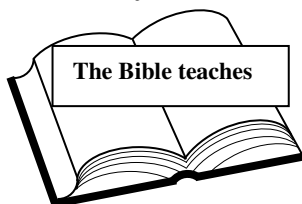
They give, but they would rather not. This is possibly, because of considering what they could do with the money if they were to keep it.

3. Of necessity (:7):

They give because of law. They do it because they feel they must. They feel it is expected of them therefore of necessity.

Those with such attitudes have a common confession: “I can’t afford to tithe.” But, the man of faith who believes the promise of the God says: “I can’t afford not to tithe.”

4. Cheerfully (:7):



God loves a cheerful giver (2Cor 9:7).

Jesus in tune with Malachi and Paul said:

Luke 6:38 Give, and it shall be given unto you, good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again.

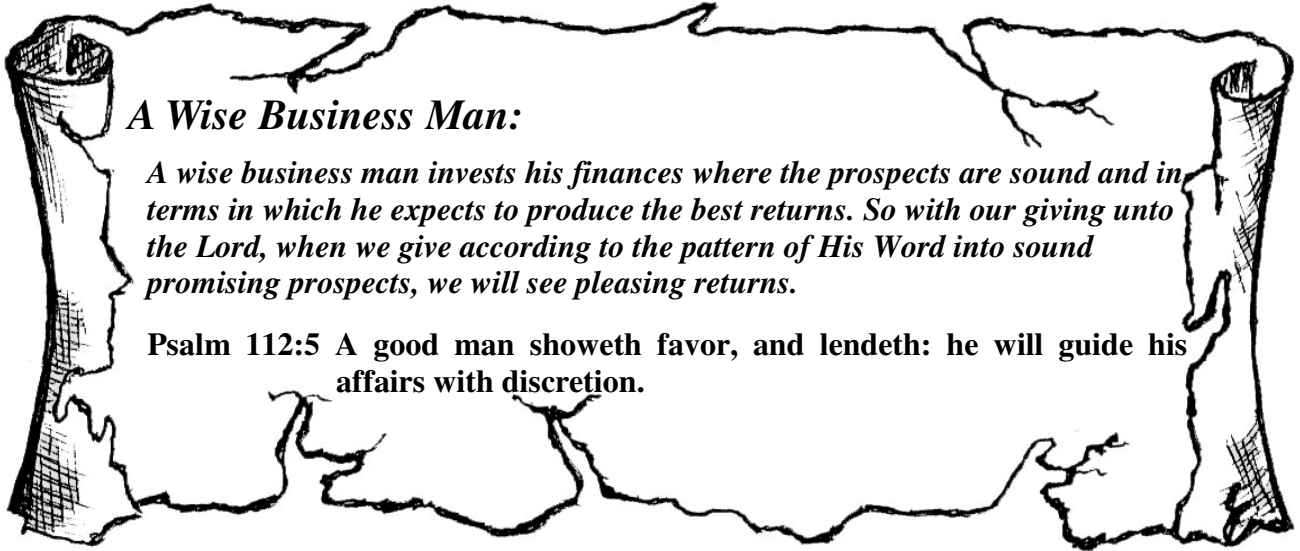
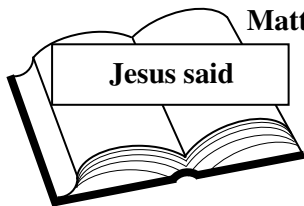
The depth of revelation and understanding of God’s Word by teaching and personal study is measured to you according to your giving and cheerfulness in it.

Giving with liberality:

The giving cheerfully and with liberality, as we have seen comes with its benefits from the Lord. Solomon in his wisdom made the following observation: **Prov 11:25 The liberal soul shall be made fat: and he that watereth shall be watered also himself.**

Giving with wisdom:

Your liberality must be balanced with wisdom. You must know what you are giving, why you are giving, where you are giving as a wise steward of your finances.

**Your giving is unto the Lord:**

Matt 6:1 Take heed that ye do not your alms before men, to be seen of them: otherwise ye have no reward of your Father which is in heaven.

:2 Therefore when thou doest *thine* alms, do not sound a trumpet before thee, as the hypocrites do in the synagogues and in the streets, that they may have glory of men. Verily I say unto you, They have their reward.

:3 But when thou doest alms, let not thy left hand know what thy right hand doeth:

:4 That thine alms may be in secret: and thy Father which seeth in secret himself shall reward thee openly.

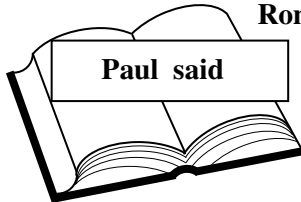
Giving is an aspect of worship

Your giving is to be considered as an aspect of worship. When you give to the Lord, you are giving it to Him; with the understanding that what you give is not for general knowledge.

This is what Jesus meant when He said:
 “Therefore when thou doest *thine* alms, do not sound a trumpet before thee”

There is no place for pride or boasting in our giving. Like many things we may do unto the Lord, there is never a time when the Lord becomes indebted to us. Jesus said: **Luke 17:10** So likewise ye, when ye shall have done all those things which are commanded you, say, We are unprofitable servants: we have done that which was our duty to do.

Your giving may be a ministry:



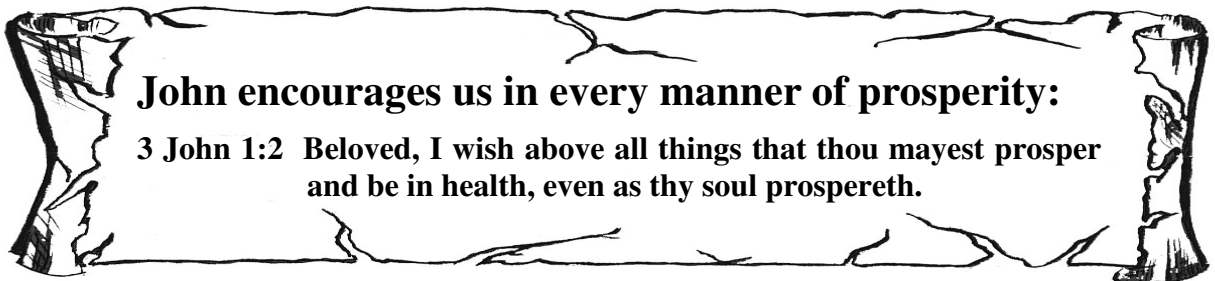
Rom 12:6 Having then gifts differing according to the grace that is given to us, whether prophecy, *let us prophesy* according to the proportion of faith;

:7 Or ministry, *let us wait on our ministering*; or he that teacheth, on teaching;

:8 Or he that exhorteth, on exhortation: he that giveth, let him do it with simplicity; he that ruleth, with diligence; he that showeth mercy, with cheerfulness.

Explanation:

- A ministry of giving is suggestive of uniqueness, out of the ordinary or unusual and may involve a number of things, such as: Giving of ones time, energy, expertise and professional abilities and may involve finances.
- There are people within the body of Christ, rich and not so rich and others who are downright poor, who give beyond what is expected of them. This is not necessarily a one off or occasional phenomena, but consistent or regular phenomena in which those with the gifting as occasion gives opportunity respond generously in their giving. But it is always unto the Lord.



Points Worthy of Noting

1. Tithes and offerings are a principle of the Kingdom of God.
2. Tithes are one tenth of your total earnings.
3. Offerings are what you give over and above your tithes.
4. Both Abraham and Jacob tithed before the introduction of the Law of Moses in response to a revelation.
5. Jesus and the apostles taught tithing.
6. Tithing under the Old Covenant law was for the Levites. The New Covenant fulfillment of the type is tithes are given of God to the church for the provision of ministry.
7. Your local church is the place where the Lord provides spiritual meat and the place to bring your tithes.
8. On the first day of the week (Sunday) around the communion service is the ideal time for the giving of your tithes and offerings.
9. Tithes are actually a type of payment of ones board.
10. God will give unto you spiritual blessing in direct relation to the extent of your giving.
11. God wishes us to be liberal, cheerful and wise givers.
12. Your giving is unto God, it is not a thing to boast about, or to do to be seen – to do so is rob yourself of God's blessing.
13. Giving may be a gift ministry as a result of the Lord prospering you that you may exercise your gift as an action of faith and giving unto the Lord.
14. Your giving may be recorded and an end of the financial year balance and receipt issued should you require it that you may apply to the Inland Revenue Dept for your rebate on such donations. For further enquiries contact the church treasurer.

