

# **The Christian's obligations regarding Biblical giving and Tithes**

## **Section 1 - Before the Law's demands**

### **God revealed Himself as YAHWEH Jireh**

Abraham after waiting and believing God's promise regarding Isaac was asked to sacrifice him to God at a place of God's choosing. On the way Isaac questions him regarding the sacrifice. He affirms that God will provide a sacrifice. The book of Hebrews filling in that Abraham reasoned God could raise him from the dead. We pick up the story where God uses these circumstances to reveal a covenant name to His friend Abraham.

Genesis 22:10 Then he reached out his hand and took the knife to slay his son. 11 But the angel of the Lord called out to him from heaven, "Abraham! Abraham!" "Here I am," he replied. 12 "Do not lay a hand on the boy," he said. "Do not do anything to him. Now I know that you fear God, because you have not withheld from me your son, your only son." 13 Abraham looked up and there in a thicket he saw a ram caught by its horns. He went over and took the ram and sacrificed it as a burnt offering instead of his son. 14 So Abraham called that place The Lord Will Provide. And to this day it is said, "On the mountain of the Lord it will be provided." 15 The angel of the Lord called to Abraham from heaven a second time 16 and said, "I swear by myself, declares the Lord, that because you have done this and have not withheld your son, your only son, 17 I will surely bless you and make your descendants as numerous as the stars in the sky and as the sand on the seashore. Your descendants will take possession of the cities of their enemies, 18 and through your offspring all nations on earth will be blessed, because you have obeyed me."

The early Septuagint translation into Greek gives the meaning as "The LORD has seen." One Latin version of the Christian Bible rendered the name in Latin as Dominus videt "The LORD sees". "Jireh" translates into "Provide" which is a word with wonderful Latin roots. Pro means "before" and video means "to see". So it means to see in advance or before the need is known. God is preparing an answer before we know that it is a need. Some modern translations render it "the LORD will provide", amplifying the literal meaning along the lines of "the LORD will see to it", and referring to Abraham's earlier words in 22:8, "God himself will provide the lamb"

## Tithing before the Law

There are two places where patriarchs paid a tithe or promised to pay a tithe to God. Proponents who try to create the premise that tithing was an eternal principle which was recognized and formalized within the law will have a hard time proving that from the following scriptural incidents.

### Abram's gift

The first is Abram who paid a tithe to Melchizedek. The context was as follows. God has prospered Abram to such an extent that the land could not support both his flocks and those of Lot. Abram gave Lot a choice of which direction to go and Lot chose to settle in Sodom. A little while later a group of kings led by Chedorlaomer, the king of Elam, along with three allies came to fight against Bera, the king of Sodom, and his four allies as they had stopped paying tribute. Lot was living in Sodom at the time and so when Bera and his allies were defeated in battle, he was taken prisoner. When Abram heard about this, he took the men of his household, numbering 318 (a remarkably prosperous household judging by the number of slaves), and defeated Chedorlaomer along with his allies and succeeded in retrieving Lot. As victor Abram gathered up a large spoil. Some of this were the possessions of the defeated armies, some were the plunder taken from the armies he had defeated. Here is the scriptural account of what happened;

(NIV) Genesis 14:17 After Abram returned from defeating Kedorlaomer and the kings allied with him, the king of Sodom came out to meet him in the Valley of Shaveh (that is, the King's Valley).<sup>18</sup> Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High, <sup>19</sup> and he blessed Abram, saying, "Blessed be Abram by God Most High, Creator of heaven and earth. <sup>20</sup> And praise be to God Most High, who delivered your enemies into your hand." Then Abram gave him a tenth of everything. <sup>21</sup> The king of Sodom said to Abram, "Give me the people and keep the goods for yourself." <sup>22</sup> But Abram said to the king of Sodom, "With raised hand I have sworn an oath to the Lord, God Most High, Creator of heaven and earth, <sup>23</sup> that I will accept nothing belonging to you, not even a thread or the strap of a sandal, so that you will never be able to say, 'I made Abram rich.' <sup>24</sup> I will accept nothing but what my men have eaten and the share that belongs to the men who went with me—to Aner, Eshkol and Mamre. Let them have their share."

Hebrews 7:1 This Melchizedek was king of Salem and priest of God Most High. He met Abraham returning from the defeat of the kings and blessed him, <sup>2</sup> and Abraham gave him a tenth of everything. First, the name Melchizedek means "king of righteousness"; then also, "king of Salem" means "king of peace." <sup>3</sup> Without father or mother, without genealogy, without beginning of days or end of life, resembling the Son of God, he remains a priest forever. <sup>4</sup> Just think how great he was: Even the patriarch Abraham gave him a tenth of the

plunder! 5 Now the law requires the descendants of Levi who become priests to collect a tenth from the people—that is, from their fellow Israelites—even though they also are descended from Abraham. 6 This man, however, did not trace his descent from Levi, yet he collected a tenth from Abraham and blessed him who had the promises. 7 And without doubt the lesser is blessed by the greater. 8 In the one case, the tenth is collected by people who die; but in the other case, by him who is declared to be living. 9 One might even say that Levi, who collects the tenth, paid the tenth through Abraham, 10 because when Melchizedek met Abraham, Levi was still in the body of his ancestor. Jesus Like Melchizedek 11 If perfection could have been attained through the Levitical priesthood—and indeed the law given to the people established that priesthood—why was there still need for another priest to come, one in the order of Melchizedek, not in the order of Aaron? 12 For when the priesthood is changed, the law must be changed also. 13 He of whom these things are said belonged to a different tribe, and no one from that tribe has ever served at the altar. 14 For it is clear that our Lord descended from Judah, and in regard to that tribe Moses said nothing about priests. 15 And what we have said is even more clear if another priest like Melchizedek appears, 16 one who has become a priest not on the basis of a regulation as to his ancestry but on the basis of the power of an indestructible life.

Nowhere in the text does it say that God commanded Abram to give the tithe, rather it was a freewill offering, as an act of faith in thanksgiving for his victory, which he gave to God's priest Melchizedek. Although by rights as victor he could have kept all of the spoils of war, Abram gave a tithe of the spoils, (that were not his possessions before the fight). The remainder he gave back to their original owners. We cannot postulate that it was the habit of tithing that made Abram rich, as this was the only time we know that he tithed. He didn't tithe of his own already considerable wealth when he paid this tithe. He was already an extremely wealthy man before this tithe was given. Although he had endured the rigors of war, the tithe of the spoils technically cost Abram nothing. God's prospering of Abraham and His abundant favor on his life was because he believed God. When God had told him to leave his fathers house and travel to the land of God's directing he had obeyed. God had promised to bless him and make his life a blessing and it was Abraham's faith and the actions that proceeded as a natural consequence of that faith that were the source of his favor with God. To state that it was his giving or tithing which caused his prosperity, is to tack onto the covenant in which the righteousness which comes by faith was revealed, a set of works specific to the covenant of law which came by Moses.

What we can take from this story was the faith and courage of the man in covenant with Almighty God as he advanced against armies of kings. He showed spiritual clarity after the battle on who had given him the victory, and we see his generosity towards God. Abrahams tithe was an expression of thanks and a grateful acknowledgement of God's Lordship. Abraham had set his hopes on the promises of God. He was not prospered by

his own works of generous giving or tithing, but by faith. Abraham knew he would see those promises fulfilled by God in a way that did not allow his own prosperity to be at the cost of someone else's destruction. He knew that God was going to bless him and make him to be a blessing. He chose to walk in that truth and therefore give everyone their possessions back.

## **Jacob's promise**

Jacob, Abraham's grandson, also promised to tithe from everything he had. Jacob made his vow in response to a visitation of God to him in a dream (verses 13-15). God promised Jacob that He would be with him, and keep him wherever he would go and bring him back to this land. Jacob promised that if God were to keep His word and take care of him, and bring him back to the land, then Jacob would serve Him as God and bring a tithe to Him.

Genesis 28:10 Jacob left Beersheba and set out for Harran. 11 When he reached a certain place, he stopped for the night because the sun had set. Taking one of the stones there, he put it under his head and lay down to sleep. 12 He had a dream in which he saw a stairway resting on the earth, with its top reaching to heaven, and the angels of God were ascending and descending on it. 13 There above it stood the Lord, and he said: "I am the Lord, the God of your father Abraham and the God of Isaac. I will give you and your descendants the land on which you are lying. 14 Your descendants will be like the dust of the earth, and you will spread out to the west and to the east, to the north and to the south. All peoples on earth will be blessed through you and your offspring. 15 I am with you and will watch over you wherever you go, and I will bring you back to this land. I will not leave you until I have done what I have promised you." 16 When Jacob awoke from his sleep, he thought, "Surely the Lord is in this place, and I was not aware of it." 17 He was afraid and said, "How awesome is this place! This is none other than the house of God; this is the gate of heaven." 18 Early the next morning Jacob took the stone he had placed under his head and set it up as a pillar and poured oil on top of it. 19 He called that place Bethel though the city used to be called Luz. 20 Then Jacob made a vow, saying, "If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear 21 so that I return safely to my father's household, then the Lord will be my God 22 and this stone that I have set up as a pillar will be God's house, and of all that you give me I will give you a tenth."

We have no other mention that any of what Jacob promised came about. He called the place "Bethel", meaning the house of God, and stated that the pillar he had erected would be God's house. God said His house was to be in Jerusalem. Bethel was called Beth Aven sometime later by the prophets, meaning "the house of wickedness" (Hosea 4:15, 10:5), and it became a home to a calf-idol merely called Jehovah.

Again we cannot find a place where tithing was commanded or demanded but was rather a response to God's great promises. The sentiment does not seem to be very full of faith but rather has the taste of bargaining with God and a conditional response set up by Jacob. While Abraham had given based on the spoils in his hand, Jacob promised to give based on future gains. It was 20 years before God brought Jacob back to that land and it is probable that he only began tithing at that time. Jacob had no one to give his payments to where Abraham gave his to Melchizedek. We assume that Jacob meant by this promise that 10 percent of all that he was still to receive, would be given toward the upkeep of God's altars. Jacob appears to offer this tenth voluntarily, possibly based on tradition in keeping with societal norms or cultural traditions. Also there is no mention that it was this vow that was the source of God's prosperity for Jacob.

### **Was ten percent the overarching financial tradition of the patriarchs?**

I do not believe, that we can assume with any confidence, the patriarchs felt any compulsion to give a tenth of their wealth to the Lord. These were people who were accustomed to being in a personal covenant with God. The terms of their covenant was that everything at their disposal was His, and everything He had was theirs. His requirements of them had included leaving their cultures, families and embarking on extensive and extended nomadic travel. He asked of Abraham the sacrifice of his promised son, for who he had waited 25 years. He required the sacrifices of obedience, uprooting and travel that permeated their existence and set the course for their lives. It does not seem consistent that in the realm of their wealth He would only expect a tenth. They were men who had committed, entered a covenant, were given over to His plan and had proven it over many years of faithful service. God prospered them all greatly, according to His promise, not according to their giving practices.

## **Section 2 - Giving and Tithing in the Law**

### **Power to get wealth**

When Moses came to deliver his parting speech to Israel before he was taken away and they entered the promised land he reminded them that it was not their own ingenuity that had created their wealth for them but God's hand on them. God is revealed as the God who gives the ability of wealth creation.

Deuteronomy 8:16 He gave you manna to eat in the wilderness, something your ancestors had never known, to humble and test you so that in the end it might go well with you.  
17 You may say to yourself, "My power and the strength of my hands have produced this

wealth for me.” 18 But **remember the Lord** your God, for **it is he** who **gives you the ability to produce wealth**, and so confirms his covenant, which he swore to your ancestors, as it is today.

## **The concept of First-fruits**

The first-fruits was not a significant portion of the harvest but the first and representative part of what they expected and only the firstborn of animal or human offspring. The first-fruits was small enough to fit into a hand-held basket (Deut. 26:1-4, 10; Lev. 23:17; Num. 18:13-17; 2 Chron 31:5a). First-fruit and first-born offerings went directly to the Temple and were required to be totally consumed by ministering priests only inside the Temple (Neh. 10:35-37a; Ex. 23:19; 34:26; Deut. 18:4). It was a constant reminder that the first and the best belonged to God and should always be offered to Him. It also ensured the following perspectives.

### **1. A grateful acknowledgment of God’s primacy**

Israelites were told that once they were safely in the land of their inheritance they were to bring the first and the best of the produce. They were to declare the fulfillment of God’s promise regarding the promised land and testify that He had done just as He said. They had to remember the testimonies God had given and tell the story of redemption from slavery. They were then to lay the first-fruits before the Lord and bow down to Him and to rejoice in all God had given. It came from their crops, any offspring, vats or the produce and meal which came from them.

### **Crops**

Deuteronomy 26:1 When you have entered the land the Lord your God is giving you as an inheritance and have taken possession of it and settled in it, 2 take some of the firstfruits of all that you produce from the soil of the land the Lord your God is giving you and put them in a basket. Then go to the place the Lord your God will choose as a dwelling for his Name 3 and say to the priest in office at the time, “I declare today to the Lord your God that I have come to the land the Lord swore to our ancestors to give us.” 4 The priest shall take the basket from your hands and set it down in front of the altar of the Lord your God. 5 Then you shall declare before the Lord your God: “My father was a wandering Aramean, and he went down into Egypt with a few people and lived there and became a great nation, powerful and numerous. 6 But the Egyptians mistreated us and made us suffer, subjecting us to harsh labor. 7 Then we cried out to the Lord, the God of our ancestors, and the Lord heard our voice and saw our misery, toil and oppression. 8 So the Lord brought us out of Egypt with a mighty hand and an outstretched arm, with great terror and with signs and wonders. 9 He brought us to this place and gave us this land, a land flowing with milk and

honey; 10 and now I bring the firstfruits of the soil that you, Lord, have given me.” Place the basket before the Lord your God and bow down before him. 11 Then you and the Levites and the foreigners residing among you shall rejoice in all the good things the Lord your God has given to you and your household.

## **Offspring**

Exodus 13:11 “After the Lord brings you into the land of the Canaanites and gives it to you, as he promised on oath to you and your ancestors, 12 you are to give over to the Lord the first offspring of every womb. All the firstborn males of your livestock belong to the Lord. 13 Redeem with a lamb every firstborn donkey, but if you do not redeem it, break its neck. Redeem every firstborn among your sons.

## **Vats**

Exodus 22:29 “Do not hold back offerings from your granaries or your vats. “You must give me the firstborn of your sons. 30 Do the same with your cattle and your sheep. Let them stay with their mothers for seven days, but give them to me on the eighth day.

## **Produce / meal**

Ezekiel 44:30 The best of all the first-fruits and of all your special gifts will belong to the priests. You are to give them the first portion of your ground meal so that a blessing may rest on your household.

## **2. A defining, representative offering**

Anything which was brought to the Lord as the first-fruits was considered holy. This holy offering was then considered a representative and defining piece whose nature permeated the rest. What was holy to the Lord in first-fruits, defined the rest of the harvest as holy to the Lord. If what was offered as first-fruits was acceptable then it created an expectation of blessing on the rest of the harvest. The festival of the sheaf of the first-fruits made the single sheaf the most holy portion as it was waived before the Lord. This Old Testament type representing Jesus in His resurrection reminds the church that Jesus being the first to be resurrected, stands as a first-fruits offering in the Kingdom. As He was offered as the first from the dead so we who follow are considered part of that offering and can expect the same treatment.

## **A defining offering**

Romans 11:16 16 If the part of the dough offered as first-fruits is holy, then the whole batch is holy; if the root is holy, so are the branches.

## A promise of future blessing

Proverbs 3:9 Honor the Lord with your wealth, with the first-fruits of all your crops; 10 then your barns will be filled to overflowing, and your vats will brim over with new wine.

## 3. A step of faith in response to what is promised

The giving of the first-fruits was a statement of faith that there would be more harvest. It was giving what we now have, trusting that God would give more in days to come. It was the call to not hoard out of fear or desire for ease but a commitment to keeping ourselves beneath His Lordship. The New Testament uses this concept when talking about the Holy Spirit.

Romans 8:23 Not only so, but we ourselves, who have the first-fruits of the Spirit, groan inwardly as we wait eagerly for our adoption to sonship, the redemption of our bodies.

## Tithing

A tithe (pron.:/'taio/; from Old English: teogopa "tenth") is a one-tenth part of something, paid as a contribution to a religious organization or compulsory tax to government. - Wikipedia, The free encyclopedia

There is a great deal of discussion around the concept of tithing as it relates to the New Testament scriptures. Of course in most peoples minds, tithe means a tenth and it has been generally taught that 10% of ones salary ought to be paid to God via the church. While the concept of a tithe is spoken of in the Old Covenant as part of the obligation needed to be offered by an Israelite, the full expectation was considerably more than a tenth of their income. As we have already studied two of the patriarchs did deal with a tithe of their incomes at specific times. This seems to be much more related to the societal norms of the nations they were in or the cultural expectations of their upbringing. It was common for peoples to offer a tithe to their gods or kings in tribute.

*The separation of a certain proportion of the products of one's industry or of the spoils of war as tribute to their gods was practiced by various nations of antiquity. The Lydians offered a tithe of their booty (Herod. I, 89). The Phoenicians and Carthaginians sent a tithe annually to the Tyrian Hercules. These tithes might be regular or occasional, voluntary or prescribed by law." - John D. Davis, ed., Westminster Dictionary of the Bible (Philadelphia: Westminster Press, 1964), s.v. "tithe."*

*"In the ancient Near East lie the origins of a sacred offering or payment of a tenth part of stated goods or property to the deity. Often given to the king or to the royal temple, the 'tenth' was usually approximate, not exact. The practice is known from Mesopotamia, Syria-Palestine, Greece and as far to the west as the Phoenician city of Carthage." - Encyclopedia of Religion, Mircea Eliad, editor, 1987, s.v. "tithe."*



*The Assyrian Dictionary of the Oriental Institute of the University of Chicago, Vol. 4 "E":*  
*[Referring to a ten per cent tax levied on garments by the local ruler:] "the palace has taken eight garments as your tithe (on 85 garments)"*  
*"...eleven garments as tithe (on 112 garments)"*  
*"...(the sun-god) Shamash demands the tithe..."*  
*"four minas of silver, the tithe of [the gods] Bel, Nabu, and Nergal..."*  
*"...he has paid, in addition to the tithe for Ninurta, the tax of the gardiner"*  
*"...the tithe of the chief accountant, he has delivered it to [the sun-god] Shamash"*  
*"...why do you not pay the tithe to the Lady-of-Uruk?"*  
*"...(a man) owes barley and dates as balance of the tithe of the \*\*years three and four"*  
*"...the tithe of the king on barley of the town..."*  
*"...with regard to the elders of the city whom (the king) has \*\*summoned to (pay) tithe..."*  
*"...the collector of the tithe of the country Sumundar..."*  
*"...(the official Ebabbar in Sippar) who is in charge of the tithe..."*

When God instituted a Theocracy after He brought His people out of Egypt, He gave them the law which included specific instructions as to what they were to offer at specific times. Under His theocratic rule certain tithes served both to resource the priesthood and at the same time as a kind of tax. The administration of the nation centered around the festivals, holy days and calendar set by God which was administrated by the Levites and the house of Aaron (high priest).

There were conditions that were a part of this covenant that God made with the nation of Israel. It was a temporary, revocable covenant. Those aspects of the covenant which were spoken of as having eternal duration all find their fulfillment in the person of Jesus Christ. Some of the conditions peculiar to this covenant, are little known and much less mentioned by those who insist that New Testament believers give 10% of their income.

## **Tithing was attached to the land**

Israel after receiving the law and wandering around for 40 years did not tithe of the goods they had plundered from Egypt. They started to tithe after they entered the land and brought to the Levites the tithe of what the land produced. This was in accordance with what the Lord had commanded. The tithe to the Lord was specifically tied to the land God had promised His people. Fruit and crops from that land were accepted as tithes and offerings but when Israel was not in the land they were not required.

Deuteronomy 12:1 These are the decrees and laws you must be careful **to follow in the land** that the Lord, the God of your ancestors, has given you to possess—as long as you live in the land. . . . 5 But you are to seek the place the Lord your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go; 6 **there** bring your burnt offerings and sacrifices, **your tithes** and special gifts, what you have vowed to give and your freewill offerings, and the firstborn of your herds and flocks. . . . 19 Be careful not to neglect the Levites as long **as you live in your land.**

God brought His people into the land which He sanctified and required them to bring its produce. He did not require the produce of land outside of Israel's border. This land was the particular inheritance of God's people, which He had sworn to give them.

Leviticus 27:30 "A tithe of everything **from the land**, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord. 31 Whoever would redeem any of their tithe must add a fifth of the value to it. 32 Every tithe of the herd and flock—every tenth animal that passes under the shepherd's rod—will be holy to the Lord.

Deuteronomy 26:15 Look down from heaven, your holy dwelling place, and bless your people Israel and the land you have given us as you promised on oath to our ancestors, a land flowing with milk and honey."

God required the Israelites to keep the sabbath years and jubilee observance so that the land could rest. During those years when the land was given rest no tithes were brought to the Levites but in the sixth year the tithe on the double or triple increase were brought.

Exodus 23:11 but during the seventh year let the land lie unplowed and unused. Then the poor among your people may get food from it, and the wild animals may eat what is left. Do the same with your vineyard and your olive grove.

Leviticus 25:11 The fiftieth year shall be a jubilee for you; do not sow and do not reap what grows of itself or harvest the untended vines. 12 For it is a jubilee and is to be holy for you; eat only what is taken directly from the fields.

God stressed that they should keep the land holy and take care to observe all His ordinances concerning it. In this way blessing would come to them. This is why Jesus' body was removed from the cross the same day He died because to leave it hanging overnight would have defiled the land under Jewish law.

Deuteronomy 21:22 If someone guilty of a capital offense is put to death and their body is exposed on a pole, 23 you must not leave the body hanging on the pole overnight. Be sure to bury it that same day, because anyone who is hung on a pole is under God's curse. You must not desecrate the land the Lord your God is giving you as an inheritance.

## **Understanding the Levites and house of Aaron**

The key chapter in the understanding of how the tithe was to be administered is found in Numbers 18 which is worth a read but is not included in its entirety here. Let's examine

some key concepts to help us understand what Israel was required to bring and what the Levites and priests of Aaron's house were entitled to.

- It was only Israel that were commanded to tithe. Nowhere in scripture is this ordinance expanded beyond Israel to include the church.
- It was only Aaronic priests, those descendent of Aaron's family, of the tribe of Levi who were allowed to "come near," or "draw near," to offer sacrifices at the altar, enter the holy places, and touch the vessels and furnishings inside the sanctuary. Israelites and even most Levites could not worship directly but did it via other Levites and priests. This is dispelled in the New Covenant reality of the priesthood of all believers and we have a new way to draw near to God (Hebrews 7:19 for the law made nothing perfect, and a better hope is introduced, by which we draw near to God.)
- Levites served around the temple and saw to its manual operations. They did not perform the actual rituals of worship and were not considered 'anointed' priests. They were to receive the tithe people brought.
- Because priests and Levites received the tithe they could own or inherit property. The tithe replaced all property inheritance rights. Those who preach to strict adherence of this tithe should be consistent with this point as well.
- Priests, those who were of Aaron's family, were allowed into the sanctuary to perform their duties. They were to receive the tithe of what was brought to the Levites as their portion, that is a tenth of the tenth. Additionally they were given the heave offerings, first-fruits of the land, the firstborn of clean animals, vow offerings, and redemption money for the firstborn of men and unclean animals.
- Tithes only consisted of food and were eaten. The only kind of money that was brought to the temple was an annual poll tax, or head tax, which was for the maintenance of the Temple and was primarily used to pay for sacrifices for the nation (Ex 30:13). The Jews were particularly careful not to offer any coinage with images or inscriptions that had a pagan origin. These were not accepted in the temple. This is why in Jesus day there were money changers in the court of the gentiles who exchanged money with Caesars inscription on it for money acceptable in the temple.

*"Whereas in the OT tithes apply to specific agricultural products, rabbinic and patristic exegesis tends to include all agricultural products, and eventually [much later] all forms of income as subject to the tithe." - Anchor Bible Dictionary, 'tithe,' C. Early Judaism and Christianity*

*"And it is remarkable, that the Law seems to regard Israel as intended to be only an agricultural people —no contribution being provided for from trade or merchandise." - Alfred Edersheim, The Temple, Its Ministry and Services, Wm. B. Eerdmann's, Grand Rapids, chap. 19, p. 379.*

- The priests portion was brought to the storehouse and priest were commanded to eat it within the holy places of the storehouse. The Levites tithe was brought to them and they and their households were allowed to eat it in every place. Later in Nehemiah's day they were again commanded to bring the tithe to the Levitical cities and not the temple storehouse in Jerusalem. (Nehemiah 10:37). This means that the well known and often quoted passage in Malachi 3:10 only refers to the "tenth of the tithe" which was the portion brought from the Levitical cities into the storehouse.
- Tithing was the very "heart" of the cultic ceremonial worship system. Without it the Levites and the priests could not exist or function.
- Tithes were not exacted from the poor. Rather the poor were fed from the tithe as well. They along with the stranger, the fatherless, the orphan, and the widow and the Levites were allowed to glean in the fields after the landowner had finished. During sabbath years and jubilee years they could glean freely from any portion of the land what grew by itself. Jesus and His disciples did not offer the levitical tithe as they were not landowners but tradesmen. Jesus and His disciples gleaned in the fields, (a right of the poor) and were rebuked not because they had too much to be doing it but because it was a sabbath day.

## **Bring the tithe to the storehouse**

We need to speak to the most often quoted scripture in the Old Testament regarding tithing to bring clarity to this discussion. Before we examine the specific scripture in Malachi lets understand some background specific to the time.

*Ezra, Nehemiah, Haggai, Zechariah, and Malachi cover 536 B.C. to about 400 B.C. and should be read together. The seventy years of captivity had lasted from 606 to 536 B.C. Under Zerubbabel and the prophet, Haggai, the temple had been rebuilt by 519 B.C., and under Nehemiah the wall of Jerusalem was finished in 445 B.C. which brings us chapter ten where tithing is first mentioned.*

*With the exception of those who volunteered to live in rubble-filled Jerusalem and those one of ten who were forced by lot to live there from chapter eleven of Nehemiah, we must realize that Jerusalem was NEVER supposed to be the permanent dwelling place of any of the priests or Levites!*

*Numbers 35, Joshua 20, 21, First Chronicles 6:48-81; Second Chronicles 31:15-19, and Nehemiah 10:37; 11:29; and 13:10 all give evidence that the priests and Levites did not live permanently in Jerusalem. Although they could not inherit land, they originally lived, farmed, and herded livestock in 48 cities scattered around the nation. These 48 cities are named in Joshua 20, 21 and First Chronicles 6. After the civil war split the nation following Solomon's death, most of the Levitical cities ceased to exist and the Levites moved into Judah which had 13 priestly cities (Josh. 21:9-19) (2 Chron. 11:13-14; 13:10-12). Although the exact details are not known, the Levites (including priests) occupied non-inheritable (provided) land surrounding the city itself (which still belonged to the tribe in which it was located). One can only speculate that: (1) either the 13 priest-cities were greatly enlarged to accommodate the non-priestly Levites from the other 35 cities, or, (2) the non-priestly Levites were then given other cities in Judah and Benjamin to replace the ones lost to them.*

*Noteworthy of these texts is the fact that priests and Levites did not spend all of their time ministering. They also farmed and herded animals on their "loaner" lands around the Levitical cities. Thus the common comparison that tithe-receivers must be full-time ministers after the Old Covenant pattern is simply not true! The biblical facts about the Levitical cities prove beyond controversy that the priests and Levites were never intended to be permanent residents of Jerusalem and the vicinity of its Temple. Although notable towns like Hebron and Jericho were Levitical cities, Jerusalem was not! The overwhelming majority lived in Levitical cities outside Jerusalem. - Russell Earl Kelly, PHD. Should the Church Teach Tithing? A Theologian's Conclusions about a Taboo Doctrine, Writers Club Press, 2000*

The Levites collected tithes in the cities where they lived but the priests received the first-fruit offerings of the people and specific freewill offerings in Jerusalem. The Levites were to bring their tithe of the tithes they received to Jerusalem as well. Sometimes these were brought weekly and sometimes daily.

Nehemiah 10:37 "Moreover, we will **bring to the storerooms** of the house of our God, to the priests, **the first** of our ground meal, of our grain offerings, of the fruit of all our trees and of our new wine and olive oil. And we will **bring a tithe of our crops to the Levites**, for it is **the Levites who collect the tithes in all the towns where we work**. 38 A priest descended from Aaron is to accompany the Levites when they receive the tithes, and **the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms** of the treasury. 39 The people of Israel, including the Levites, are to bring their contributions of grain, new wine and olive oil to the storerooms, where the articles for the sanctuary and for the ministering priests, the gatekeepers and the musicians are also kept.

Now Nehemiah has to balance his passion for rebuilding Jerusalem with his service to the king and while he was out of Jerusalem Tobiah had moved himself into the storehouse, robbing the temple of its stores and thereby removing the possibility for the levites to be sustained in their work at the temple. This was done with the agreement of Eliashib the acting high priest and in this way the priests had colluded to rob the Levites and the temple of its stores. When Nehemiah returns to find this situation he is grieved and works to re-instate the entire levitical system to see to the gathering of tithes and their proper distribution.

Nehemiah 10: 4 Before this, Eliashib the priest had been put in charge of the storerooms of the house of our God. He was closely associated with Tobiah, 5 and he had provided him with a large room formerly used to store the grain offerings and incense and temple articles, and also the tithes of grain, new wine and olive oil prescribed for the Levites, musicians and gatekeepers, as well as the contributions for the priests. 6 But while all this was going on, I was not in Jerusalem, for in the thirty-second year of Artaxerxes king of Babylon I had returned to the king. Some time later I asked his permission 7 and came back to Jerusalem. Here I learned about the evil thing Eliashib had done in providing Tobiah a room in the courts

of the house of God. 8 I was greatly displeased and threw all Tobiah's household goods out of the room. 9 I gave orders to purify the rooms, and then I put back into them the equipment of the house of God, with the grain offerings and the incense. 10 I also learned that the portions assigned to the Levites had not been given to them, and that all the Levites and musicians responsible for the service had gone back to their own fields. 11 So I rebuked the officials and asked them, "Why is the house of God neglected?" Then I called them together and stationed them at their posts. 12 All Judah brought the tithes of grain, new wine and olive oil into the storerooms. 13 I put Shelemiah the priest, Zadok the scribe, and a Levite named Pedaiah in charge of the storerooms and made Hanan son of Zakkur, the son of Mattaniah, their assistant, because they were considered trustworthy. They were made responsible for distributing the supplies to their fellow Levites.

## To whom is God speaking?

Now we come to our scripture in Malachi. The question we must address is the context of the statements to follow and to who God is addressing them. Malachi is primarily written to the priests. This thematic focus remains consistent throughout the book.

Malachi 1:1 A prophecy: The word of the Lord to Israel through Malachi. . . 6 "A son honors his father, and a slave his master. If I am a father, where is the honor due me? If I am a master, where is the respect due me?" says the Lord Almighty. **"It is you priests who show contempt for my name.** "But you ask, 'How have we shown contempt for your name?' 7 "By offering defiled food on my altar. "But you ask, **'How have we defiled you?'** "By saying that the Lord's table is contemptible. 8 When you offer blind animals for sacrifice, is that not wrong? When you sacrifice lame or diseased animals, is that not wrong? Try offering them to your governor! Would he be pleased with you? Would he accept you?" says the Lord Almighty. . . . 13 And you say, 'What a burden!' and you sniff at it contemptuously," says the Lord Almighty. "When you bring injured, lame or diseased animals and offer them as sacrifices, should I accept them from your hands?" says the Lord. 14 **"Cursed is the cheat** who has an acceptable male in his flock and vows to give it, but then sacrifices a blemished animal to the Lord. For I am a great king," says the Lord Almighty, "and my name is to be feared among the nations.

Malachi 2; 1 "And now, **you priests, this warning is for you.** 2 If you do not listen, and if you do not resolve to honor my name," says the Lord Almighty, **"I will send a curse on you, and I will curse your blessings.** Yes, I have already cursed them, because you have not resolved to honor me. . . . 17 You have wearied the Lord with your words. **"How have we wearied him?"** you ask. By saying, "All who do evil are good in the eyes of the Lord, and he is pleased with them" or "Where is the God of justice?"

Malachi 3:2 But who can endure the day of his coming? Who can stand when he appears? For he will be like a refiner's fire or a launderer's soap. 3 He will sit as a refiner and purifier of silver; **he will purify the Levites** and refine them like gold and silver. Then the Lord will have men who will bring offerings in righteousness, 4 and **the offerings of Judah and Jerusalem will be acceptable to the Lord**, as in days gone by, as in former years.

Our belief is that the writing of Malachi coincides with the history recorded in Nehemiah. Remember Nehemiah had to cleanse and re-instate the priests, Levites, tithes and offerings.

Nehemiah 13:29 Remember them, my God, because they **defiled the priestly office** and the **covenant of the priesthood** and of **the Levites**. 30 So I purified the priests and the Levites of everything foreign, and assigned them duties, each to his own task. 31 I also made provision for contributions of wood at designated times, and for the firstfruits.

The context is still God's address to the priests when they ask again "how have we robbed you?"

Malachi 3:6 "I the Lord do not change. So you, the descendants of Jacob, are not destroyed. 7 Ever since the time of your ancestors you have turned away from my **decrees** and have not kept them. Return to me, and I will return to you," says the Lord Almighty. "But you ask, '**How are we to return?**' 8 "Will a mere mortal rob God? Yet you rob me. "But you ask, '**How are we robbing you?**' "**In tithes and offerings**. 9 You are under a curse—your whole nation—because you are robbing me. 10 Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it. 11 I will prevent pests from devouring your crops, and the vines in your fields will not drop their fruit before it is ripe," says the Lord Almighty. 12 "Then all the nations will call you blessed, for yours will be a delightful land," says the Lord Almighty.

The Mosaic Law consisted of commandments, decrees/ordinances/statutes and judgments. "Decrees" were the cultic ceremonial worship "statutes" which detailed every aspect of the priest's service in the sanctuary. When God through Malachi says they have turned from His decrees he is speaking about the mandates applicable to priests, levites and the tithe.

*Concerning verses 8-10 "Under grace God wants you to give as you are able to give. For some people that would be less than the tithe. And I'm of the opinion that a great many in this affluent society ought to be giving more to God" (p. 84). "Again I would remind you that we are not under the tithe system today. There are many humble believers with very little income for whom a tenth would be too much to give" (p. 85). "There is no such thing today as that which is called 'storehouse giving.' That's not quite*

*the way we give because Israel's giving was in the form of produce" (p. 86) - Malachi, Through the Bible Commentary Series, J. Vernon McGee, Malachi 3:8-10, Thomas Nelson Publishers, 1991).*

The Temple in effect at the time Malachi was written, did not have massive storehouses. They were relatively small rooms built to house the tithe of the tithe brought by the Levites to suffice for their needs and those of the priests for the week they fulfilled their duties at the temple. When God speaks to them to bring the whole tithe to the storehouse it is an injunction to the Levites to bring back to the temple what is due in order that there is enough stores in His house for there to be sustenance for the priest and Levites to perform their assigned duties. Where Levites withheld their tithe from the temple, or brought infirm, sick or inferior animals and produce that was also defrauding God of His due. Priests who bullied worshippers out of their fair share additionally defiled the temple and angered God.

However none of these issues can apply to New Covenant believers. Jesus fulfilled the Law in Himself, hung on the cross to absorb all curses due to us, died for the complete emancipation of all our sins and of any obligation we may feel toward being under the Law. He rose again thus securing for us an eternal redemption. He has forever removed all of God's wrath from us and has decimated condemnation over our lives. We are blameless in God's sight and wholly acceptable. His love has been lavished on us and His favor abides with us. He Himself has become our peace, which we have with God through our Lord Jesus Christ. Christians are not under any curse of either the Old Covenant or the New Covenant because we have the perfect sinlessness of Christ standing as our obedience before God.

Now let's examine the specific details of the respective tithes that were commanded.

## **Specifics of the different tithes**

### **(The Levitical Tithe)**

#### **1. For Levitical inheritance**

Numbers 18:20 The Lord said to Aaron, "You will have no inheritance in their land, nor will you have any share among them; I am your share and your inheritance among the Israelites.

21 "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting.

This tithe replaced land inheritance rights in Israel. It provided basic sustenance for the Levite and the Aaronic priests of the tribe of Levi, as described above and in Numbers 18. The Levites lived in 24 Levitical cities where they received the tithes from the people nearby. Each of these cities sent levites to Jerusalem to serve at the temple. When they did



go to Jerusalem they took with them the tithe of the tithe they had received as the portion of the priests.

## **(The Festival Tithe)**

### **2. For Feasting and celebration**

Deuteronomy 12:6 there bring your burnt offerings and sacrifices, your tithes and special gifts, what you have vowed to give and your freewill offerings, and the firstborn of your herds and flocks. 7 There, in the presence of the Lord your God, you and your families shall eat and shall rejoice in everything you have put your hand to, because the Lord your God has blessed you.

Deuteronomy 14:23 Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the Lord your God

This festival tithe was brought to Jerusalem for the festivals which accompanied the numerous gatherings. Seven feasts were celebrated over 3 feast seasons in which every male Israelite was commanded to present himself before the Lord in Jerusalem. The first tithe was to be eaten by the Levites, but this tithe was eaten by Levites, the other Israelites, their family members, and servants, everyone ate portions of this tithe. This tithe was an integral part of celebration, remembering, honoring and rejoicing in the presence of the LORD.

It was also the tithe about which it was said that if an Israelite lived too far away from Jerusalem they could exchange their tithe to coin and purchase for themselves party provisions and celebrate the Lord from wherever they lived.

Deuteronomy 12:20 When the Lord your God has enlarged your territory as he promised you, and you crave meat and say, "I would like some meat," then you may eat as much of it as you want. 21 If the place where the Lord your God chooses to put his Name is too far away from you, you may slaughter animals from the herds and flocks the Lord has given you, as I have commanded you, and in your own towns you may eat as much of them as you want.

Deuteronomy 14:22 Be sure to set aside a tenth of all that your fields produce each year. 23 Eat the tithe of your grain, new wine and olive oil, and the firstborn of your herds and flocks in the presence of the Lord your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the Lord your God always. 24 But if that place is too distant and you have been blessed by the Lord your God and cannot carry your tithe (because the place where the Lord will choose to put his Name is so far away), 25 then exchange your tithe for silver, and take the silver with you and go to the place the Lord your

God will choose. 26 Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the Lord your God and rejoice. 27 And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own.

## **(The Poor Tithe)**

### **3. For compassion on the poor**

Deuteronomy 14:28 At the end of every three years, bring all the tithes of that year's produce and store it in your towns, 29 so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the Lord your God may bless you in all the work of your hands.

Deuteronomy 26:12 When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the alien, the fatherless and the widow, so that they may eat in your towns and be satisfied.

This tithe was specifically for all of the needy--including the non-Israelite stranger. Its recipients included the Levites, widows, orphans, fatherless, and Gentile strangers. This tithe was to stay in the towns, "within your gates," at home.

## **Section 3 - Jesus**

Jesus spoke a great deal about finances and as is generally reported He spoke more about financial issues than any other topic. Such allegations are disputed and are dependent on how the focus of many of His statements are interpreted. Whatever the exact numbers, it remains clear that financial stewardship was a great factor in His thinking. An all inclusive study of everything Jesus said or inferred about finances is not added here. For the sake of this study I aim to highlight in broad strokes the main concepts of His teaching on the subject.

### **1. We are called to steward His financial favor and resources**

Luke 16:1 Jesus told his disciples: "There was a rich man whose manager was accused of wasting his possessions. 2 So he called him in and asked him, 'What is this I hear about you? Give an account of your management, because you cannot be manager any longer.' 3 "The manager said to himself, 'What shall I do now? My master is taking away my job. I'm not strong enough to dig, and I'm ashamed to to beg— 4 I know what I'll do so that, when I lose my job here, people will welcome me into their houses.' 5 "So he called in each one of

his master's debtors. He asked the first, 'How much do you owe my master?' 6 "Eight hundred gallons of olive oil,' he replied. "The manager told him, 'Take your bill, sit down quickly, and make it four hundred.' 7 "Then he asked the second, 'And how much do you owe?' "A thousand bushels of wheat,' he replied. "He told him, 'Take your bill and make it eight hundred.' 8 "The master commended the dishonest manager because he had acted shrewdly. For the people of this world are more shrewd in dealing with their own kind than are the people of the light. 9 I tell you, use worldly wealth to gain friends for yourselves, so that when it is gone, you will be welcomed into eternal dwellings. the people of this world are more shrewd in dealing with their own kind than are the people of the light. 9 I tell you, use worldly wealth to gain friends for yourselves, so that when it is gone, you will be welcomed into eternal dwellings. 10 "Whoever can be trusted with very little can also be trusted with much, and whoever is dishonest with very little will also be dishonest with much. 11 So if you have not been trustworthy in handling worldly wealth, who will trust you with true riches? 12 And if you have not been trustworthy with someone else's property, who will give you property of your own? trustworthy with someone else's property, who will give you property of your own? 13 "No servant can serve two masters. Either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve both God and Money." 14 The Pharisees, who loved money, heard all this and were sneering at Jesus. 15 He said to them, "You are the ones who justify yourselves in the eyes of men, but God knows your hearts. What is highly valued among men is detestable in God's sight.

The parable culminates in a strange moral. "The master commended the dishonest manager because he had acted shrewdly." The focus of this parable which Jesus told was that the shrewd management of someone else's resources (stewardship) and not fraud. The current management of resources in order to ensure a better future is the point. Jesus expects us to manage our resources to secure for ourselves a better eternity. This is the point of verse 9.

The word Jesus used for money or wealth has been translated "mammon" is a Syriac word, it means money, wealth, riches, substance. John Darby's synopsis of the New Testament explains; "In Jewish thinking it belonged to one that is greedy or gluttonous, who cannot refrain himself from gluttony.". John Gill's exposition of the Bible indicates that Jesus called us to shrewdly manage what is variously called; the "mammon of unrighteousness", "mammon of hurt", "hurtful mammon" , "mammon of falsehood or falsity", or "deceitful mammon"; which stands opposed to "true riches". Our stewardship of this "mammon", in this life, should be with an eye to its effect in the next

We all know that we are called to be stewards of what God entrusts to us, but it is hard for many to really believe this as many people deep down see their mammon as the

reward for their effort and work. Scripture has a different view. It assumes we know that God created the universe we live in, He set up the principles that govern it. He gives us life and the abilities and opportunities we need attain wealth, He built in the natural resources, supplies us with wisdom and at any time He can require an accounting from us.

Whether you have much or little you have an equal opportunity to steward what you have with an eternal mindset. It seems that Jesus made this (stewardship) the first baby step necessary for our growth.

If we prove trustworthy in stewarding worldly wealth we can be trusted with true riches v11. If we prove trustworthy in stewarding someone else's property we can be given our own

## **2. We are encouraged to lay up treasure - in heaven**

What we treasure will take up the prized places in our hearts. It follows then that where we spend our money says something about our hearts.

Matthew 6:19 "Do not store up for yourselves treasures on earth, where moths and vermin destroy, and where thieves break in and steal. 20 But store up for yourselves treasures in heaven, where moths and vermin do not destroy, and where thieves do not break in and steal. 21 For where your treasure is, there your heart will be also.

## **3. Jesus warned of the deceitfulness of riches.**

Money has power. It creates a level of respect and influence to those who control it. This is part of the deceitfulness of wealth as it tempts us to trust in it, rather than to depend on God. It also colludes with arrogance to whisper to its holder that they are worth more as human beings because they have it. If we are not careful it will corrode our heart for God.

Matthew 13:22 The seed falling among the thorns refers to someone who hears the word, but the worries of this life and **the deceitfulness of wealth** choke the word, making it unfruitful.

Mark 10:20 "Teacher," he declared, "all these I have kept since I was a boy." 21 Jesus looked at him and loved him. "One thing you lack," he said. "Go, sell everything you have and give to the poor, and you will have treasure in heaven. Then come, follow me." 22 At this the man's face fell. He went away sad, because he had great wealth. 23 Jesus looked around and said to his disciples, "How hard it is for the rich to enter the kingdom of God!" 24 The disciples were amazed at his words. But Jesus said again, "Children, how hard it is to enter the kingdom of God! 25 It is easier for a camel to go through the eye of a needle

than for someone who is rich to enter the kingdom of God.” 26 The disciples were even more amazed, and said to each other, “Who then can be saved?” 27 Jesus looked at them and said, “With man this is impossible, but not with God; all things are possible with God.” 28 Then Peter spoke up, “We have left everything to follow you!” 29 “Truly I tell you,” Jesus replied, “no one who has left home or brothers or sisters or mother or father or children or fields for me and the gospel 30 will fail to receive a hundred times as much in this present age: homes, brothers, sisters, mothers, children and fields—along with persecutions—and in the age to come eternal life.

#### **4. Jesus warned us to be on guard against greed but be rich towards God**

Luke 12:13 Someone in the crowd said to him, “Teacher, tell my brother to divide the inheritance with me.” 14 Jesus replied, “Man, who appointed me a judge or an arbiter between you?” 15 Then he said to them, “Watch out! **Be on your guard against all kinds of greed;** life does not consist in an abundance of possessions.” 16 And he told them this parable: “The ground of a certain rich man yielded an abundant harvest. 17 He thought to himself, ‘What shall I do? I have no place to store my crops.’ 18 “Then he said, ‘This is what I’ll do. I will tear down my barns and build bigger ones, and there I will store my surplus grain. 19 And I’ll say to myself, “You have plenty of grain laid up for many years. Take life easy; eat, drink and be merry.”’ 20 “But God said to him, ‘You fool! This very night your life will be demanded from you. Then who will get what you have prepared for yourself?’ 21 **“This is how it will be with whoever stores up things for themselves but is not rich toward God.”** 22 Then Jesus said to his disciples: “Therefore I tell you, do not worry about your life, what you will eat; or about your body, what you will wear. 23 For life is more than food, and the body more than clothes. 24 Consider the ravens: They do not sow or reap, they have no storeroom or barn; yet God feeds them. And how much more valuable you are than birds! 25 Who of you by worrying can add a single hour to your life? 26 Since you cannot do this very little thing, why do you worry about the rest? 27 “Consider how the wild flowers grow. They do not labor or spin. Yet I tell you, not even Solomon in all his splendor was dressed like one of these. 28 If that is how God clothes the grass of the field, which is here today, and tomorrow is thrown into the fire, how much more will he clothe you —you of little faith! 29 And do not set your heart on what you will eat or drink; do not worry about it. 30 For the pagan world runs after all such things, and your Father knows that you need them. 31 But seek his kingdom, and these things will be given to you as well. 32 “Do not be afraid, little flock, for your Father has been pleased to give you the kingdom. 33 Sell your possessions and give to the poor. Provide purses for yourselves that will not wear out, a treasure in heaven that will never fail, where no thief comes near and no moth destroys. 34 For where your treasure is, there your heart will be also.

## 5. Jesus showed that we can only have one master

As there can be only one master we are forced to surrender one in favor of the other. If God is to be our delight then we will be used to surrendering our money in demonstration of His Lordship. Unfortunately it also shows that those who have chosen money as master, continually surrendering Jesus in demonstration of money's Lordship of them.

Luke 16:10 "Whoever can be trusted with very little can also be trusted with much, and whoever is dishonest with very little will also be dishonest with much. 11 So if you have not been trustworthy in handling worldly wealth, who will trust you with true riches? And if you have not been trustworthy with someone else's property, who will give you property of your own? 13 "No one can serve two masters. Either you will hate the one and love the other, or you will be devoted to the one and despise the other. You cannot serve both God and money." 14 The Pharisees, who loved money, heard all this and were sneering at Jesus.

Some of the greatest enemies of the kingdom, are those whose choice of money as master, has been entrenched. It seems to be one of the greatest weapons the enemy has once the love of money has gained a grip on people's hearts.

### Judas

John 13: 27 As soon as Judas took the bread, Satan entered into him. So Jesus told him, "What you are about to do, do quickly." 28 But no one at the meal understood why Jesus said this to him. 29 Since Judas had charge of the money, some thought Jesus was telling him to buy what was needed for the festival, or to give something to the poor. 30 As soon as Judas had taken the bread, he went out. And it was night.

### Alexander

2 Timothy 4:13 When you come, bring the cloak that I left with Carpus at Troas, and my scrolls, especially the parchments. 14 Alexander the metalworker did me a great deal of harm. The Lord will repay him for what he has done. 15 You too should be on your guard against him, because he strongly opposed our message.

### Demetrius

Acts 19:24 A silversmith named Demetrius, who made silver shrines of Artemis, brought in a lot of business for the craftsmen there. 25 He called them together, along with the workers in related trades, and said: "You know, my friends, that we receive a good income from this business. 26 And you see and hear how this fellow Paul has convinced and led astray large numbers of people here in Ephesus and in practically the whole province of Asia. He says that gods made by human hands are no gods at all. 27 There is danger not only that our trade will lose its good name, but also that the temple of the great goddess Artemis will be discredited; and the goddess herself, who is worshiped throughout the province of Asia and

the world, will be robbed of her divine majesty.” 28 When they heard this, they were furious and began shouting: “Great is Artemis of the Ephesians!”

Pharisees

Luke 16:14 The Pharisees, who loved money, heard all this and were sneering at Jesus.

## Section 4 - New Testament Grace Giving

### General principles

#### Work is vital

*“As believers we affirm the goodness and necessity of work. Before the fall Adam and Eve had generous work to do in the care of the garden. The curse that came from the fall was not work but work that was “by the sweat of the brow” (Gen 3:19). That is, before the fall the fruits were commensurate with the effort, whereas after the fall the effort far exceeded the fruit gained. When the apostle Paul said, “if anyone will not work, let him not eat.” (2 Thess 3:10), he was not so much speaking against some welfare system as he was speaking for the goodness of work. We need to work. Work is creative, life-giving. When saint Benedict coined the phrase Ora et labora, Pray and work, he was calling attention to the intimate connection between a life of devotion and the life of labor. Work is essential to spiritual life, and a spiritual; life gives meaning to work.” Richard Foster, Money, Sex and Power, Hodder and Stoughton 1985 pg 63.*

Throughout the pages of the New Testament the necessity and dignity of hard work are affirmed for believers. Believers who refuse to work, ought not to be supported (fed) by church members. In fact Paul states that idle believers should be quarantined and avoided. His language to such people is very strong, commanding them to change. It was the rule he adhered to himself and suggested for believers.

2 Thessalonians 3:6 In the name of the Lord Jesus Christ, we command you, brothers and sisters, to **keep away from every believer who is idle** and disruptive and does not live according to the teaching you received from us. 7 For you yourselves know how you ought to follow our example. We were not idle when we were with you, 8 nor did we eat anyone’s food without paying for it. On the contrary, we worked night and day, laboring and toiling so that we would not be a burden to any of you. 9 We did this, not because we do not have the right to such help, but in order to offer ourselves as a model for you to imitate. 10 For even when we were with you, we gave you this rule: “The one who is unwilling to work shall not eat.” 11 We hear that some among you are idle and disruptive. They are not busy; they are busybodies. 12 Such people we command and urge in the Lord Jesus Christ to settle down and earn the food they eat. 13 And as for you, brothers and sisters, never tire of doing what is good. 14 Take special note of anyone who does not obey our instruction in this letter. **Do not associate with them, in order that they may feel ashamed.** 15 Yet do not regard them as an enemy, but warn them as you would a fellow believer.

## Living by faith was never a financial concept

Living by faith is always in the context of faith in the finished work of Jesus on the cross as opposed to living in trust of our own efforts in obedience to the law. The concept that we do not have to work, but instead can trust God to supply all our needs would have been abhorrent to Paul who penned most of the cases where “live by faith” occurs. Any study of the life of Paul will demonstrate a hard working apostle who did not eat anyones food without paying for it (2 Thess 3:8), worked hard for a living (1 Cor 9:6), paid also for his companions needs (Acts 20:34), worked night and day not to be a financial burden (1 Thess 2:9) and throughout Asia managed to keep his boast;

1 Corinthians 9:15 But I have not used any of these rights (right of financial support). And I am not writing this in the hope that you will do such things for me, for **I would rather die than allow anyone to deprive me of this boast.** 16 For when I preach the gospel, I cannot boast, since I am compelled to preach. Woe to me if I do not preach the gospel! 17 If I preach voluntarily, I have a reward; if not voluntarily, I am simply discharging the trust committed to me. 18 What then is my reward? Just this: **that in preaching the gospel I may offer it free of charge,** and so not make full use of my rights as a preacher of the gospel.

## Its by grace not law

No other chapter in the Bible uses the word "grace" more often than Second Corinthians, chapter 8. God gives us grace in order to give, and then God gives us more grace when we do give. In 2 Corinthians chapters 8 and 9 the emphasis is not on command or obligation but rather on free will offering from a generous and joyful heart. I anticipate that the better covenant, with better promises, a superior high priest, perfect blood and sacrifices will release a better liberality towards God that a legalistic, inferior, obsolete system of tithing. Yet the New Testament does not command but entreats for we are not under law but under the vastly superior grace. Listen to Paul's tone.

2 Corinthians 8:8 **I am not commanding you,**

2 Corinthians 8:10 And here is **my advice** about what is best for you in this matter:

2 Corinthians 9:7 Each man should give **what he has decided** in his heart to give, **not reluctantly** or **under compulsion,**



## **We co-labor with the power of the cross**

Jesus death destroyed the curse of poverty that was against us by the Law. God's favor is on us because we have believed His testimony about His Son. We are one with Christ and God treats us in accordance with Christ's performance. So there is no threat of God removing His love from us or destroying us through our behavior. But He does give us a role in participating in this ministry of provision. We are given a measure of resources and the way we handle them does affect our future in this world. The measure we use is measured back to us. This is not a formulaic truth which God is honor bound to execute on but rather when we give to Him from cheerful, generous and grateful hearts in full faith that He will take care of us He prospers us. When we give this way, we acknowledge the Lord's primacy in our lives.

Luke 6:38 **Give, and it will be given to you.** A good measure, pressed down, shaken together and running over, will be poured into your lap. For **with the measure you use, it will be measured to you.**"

2 Corinthians 9:6 Remember this: Whoever sows sparingly will also reap sparingly, and **whoever sows generously will also reap generously.**

Galatians 6:7 Do not be deceived: God cannot be mocked. **A man reaps what he sows.**  
8 Whoever sows to please their flesh, from the flesh will reap destruction; whoever sows to please the Spirit, from the Spirit will reap eternal life.

Proverbs 3:9 Honor the Lord with your wealth, with the firstfruits of all your crops; 10 then your barns will be filled to overflowing, and your vats will brim over with new wine.

## **There are still warnings and commands placed on the rich under grace**

### **Command / warning 1 - Avoid the love of money**

The clear teaching of the New Testament is to avoid a love of money just as Jesus warned us. People eager for riches at the expense of their walk with the Lord and in demonstration of its superior place in their hearts will pierce themselves with many griefs.

1 Timothy 6:5 and constant friction between people of corrupt mind, who have been robbed of the truth and who think that godliness is a means to financial gain. 6 But godliness with contentment is great gain. 7 For we brought nothing into the world, and we can take nothing out of it. 8 But if we have food and clothing, we will be content with that. 9 Those

who want to get rich fall into temptation and a trap and into many foolish and harmful desires that plunge people into ruin and destruction. 10 **For the love of money is a root of all kinds of evil. Some people, eager for money, have wandered from the faith and pierced themselves with many griefs.** 11 **But you,** man of God, **flee from all this,** and pursue righteousness, godliness, faith, love, endurance and gentleness.

Hebrews 13:5 **Keep your lives free from the love of money**

## **Command / warning 2 - Do not let your money make you arrogant**

1 Timothy 6:17 **Command** those who are rich in this present world not to be arrogant

## **Command / warning 3 - Avoid materialism**

1 Timothy 6:17 **Command** those who are rich in this present world . . . nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment.

## **Command / warning 4 - Do good with your money and be rich in good deeds**

1 Timothy 6:18 **Command** them to do good, to be rich in good deeds, . . . 19 In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.

## **Command / warning 5 - Be generous and willing to share**

1 Timothy 6:18 **Command** them . . .to be generous and willing to share. 19 In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.

## **Command / warning 6 - Be content with what you have**

1 Timothy 6:2 These are the things you are to teach and insist on. 3 If anyone teaches otherwise and does not agree to the sound instruction of our Lord Jesus Christ and to godly teaching, 4 they are conceited and understand nothing. They have an unhealthy interest in controversies and quarrels about words that result in envy, strife, malicious talk, evil suspicions 5 and constant friction between people of corrupt mind, who have been robbed of the truth and **who think that godliness is a means to financial gain.** 6 But **godliness with contentment is great gain.** 7 For we brought nothing into the world, and we can take nothing out of it. 8 But if we have food and clothing, we will be content with that.

Hebrews 13:5 Keep your lives free from the love of money and **be content with what you have**, because God has said, “**Never will I leave you**; never will I forsake you.” 6 So we say with confidence, “The Lord is my helper; I will not be afraid. What can mere mortals do to me?”

## What should we give to?

### 1. To the expenses of our local church

1 Corinthians 9:13 Don't you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar? 14 **In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel.**

1 Corinthians 9:4 **Don't we have the right to food and drink? 5 Don't we have the right to take a believing wife along with us**, as do the other apostles and the Lord's brothers and Cephas? 6 Or is it only I and Barnabas who lack the right to not work for a living? 7 **Who serves as a soldier at his own expense? Who plants a vineyard and does not eat its grapes? Who tends a flock and does not drink the milk?** 8 Do I say this merely from a human point of view? Doesn't the Law say the same thing? 9 For it is written in the Law of Moses: “**Do not muzzle an ox while it is treading out the grain.**” Is it about oxen that God is concerned? 10 Surely he says this for us, doesn't he? Yes, this was written for us, **because when the plowman plows and the thresher threshes, they ought to do so in the hope of sharing in the harvest.** 11 If we have sown spiritual seed among you, is it too much if we reap a material harvest from you?

### 2. Apostolic ministry

#### (Support local needs)

Acts 4:34 There were no needy persons among them. For from time to time those who owned lands or houses sold them, brought the money from the sales 35 and put it at the apostles' feet, and it was distributed to anyone as he had need.

#### (Administering offerings between churches)

Romans 15:25 Now, however, I am on my way to Jerusalem in the service of the saints there. 26 For Macedonia and Achaia were pleased to make a contribution for the poor among the saints in Jerusalem.

#### (Apostolic travel, sustenance and ministry)

2 Corinthians 1:16 I planned to visit you on my way to Macedonia and to come back to you from Macedonia, and then to have you send me on my way to Judea.

Philippians 4:18 I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God. 19 And my God will meet all your needs according to his glorious riches in Christ Jesus.

### 3. Holy Spirit promptings

Acts 20:35 In everything I did, I showed you that by this kind of hard work we must help the weak, remembering the words the Lord Jesus himself said: 'It is more blessed to give than to receive.' ”

We should ask ourselves the question about what our church community would be like if the Holy Spirit was given lordship over our resources. I'm not advocating a universal or compulsory law of communal goods, or a kind of mandatory communal redistribution of assets, but we do have one scriptural example of what it might look like when believers follow hard after God's grace in their lives.

Acts 2:42 They devoted themselves to the apostles' teaching and to fellowship, to the breaking of bread and to prayer. 43 Everyone was filled with awe at the many wonders and signs performed by the apostles. 44 All the believers were together and **had everything in common**. 45 They **sold property and possessions to give to anyone who had need**.

Acts 4:32 All the believers were one in heart and mind. **No one claimed that any of their possessions was their own, but they shared everything they had**. 33 With great power the apostles continued to testify to the resurrection of the Lord Jesus. And **God's grace was so powerfully at work in them all** 34 that **there were no needy persons among them**. For from time to time those who owned land or houses sold them, brought the money from the sales 35 and put it at the apostles' feet, and it was distributed to anyone who had need.

The writer to the Hebrews reminds them of the hardships that they endured for the sake of Christ. The fellowship of those sufferings seemed to have welled up in a similar kind of community to the one in Jerusalem.

Hebrews 10:33 Sometimes you were publicly exposed to insult and persecution; at other times you stood side by side with those who were so treated. 34 You suffered along with those in prison and **joyfully accepted the confiscation of your property**, because you knew that you yourselves had better and lasting possessions. 35 So do not throw away your confidence; it will be richly rewarded.

## 4. Our families

1 Timothy 5:3 Give proper recognition to those widows who are really in need. 4 But if a widow has children or grandchildren, these should learn first of all to **put their religion into practice by caring for their own family** and so **repaying their parents and grandparents, for this is pleasing to God**. 5 The widow who is really in need and left all alone puts her hope in God and continues night and day to pray and to ask God for help. 6 But the widow who lives for pleasure is dead even while she lives. 7 Give the people these instructions, so that no one may be open to blame. 8 **Anyone who does not provide for their relatives, and especially for their own household, has denied the faith and is worse than an unbeliever.**

## 5. Our testimonies

Romans 13:6 This is also **why you pay taxes**, for the authorities are God's servants, who give their full time to governing. 7 **Give everyone what you owe him:** If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor. 8 **Let no debt remain outstanding**, except the continuing debt to love one another, for he who loves his fellowman has fulfilled the law.

We take care for His Name sake to: pay our taxes, pay our bills on time, pay our debts to individuals and businesses, and to help the poor.

## How should we give?

### 1. Willingly

2 Corinthians 8:1 And now, brothers and sisters, we want you to know about the grace that God has given the Macedonian churches. 2 In the midst of a very severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. 3 For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, 4 **they urgently pleaded with us for the privilege of sharing** in this service to the Lord's people.

2 Corinthians 9:7 Each of you should give what you have decided in your heart to give, **not reluctantly or under compulsion**, for God loves a cheerful giver.

### 2. Generously

2 Corinthians 8:2 In the midst of a very severe trial, their overflowing joy and their extreme poverty welled up in **rich generosity**.

2 Corinthians 9:6 Remember this: Whoever sows sparingly will also reap sparingly, and **whoever sows generously will also reap generously.**

2 Corinthians 9:11 You will be enriched in every way **so that you can be generous on every occasion,** and through us **your generosity will result in thanksgiving to God.** . . .13 Because of the service by which you have proved yourselves, others will praise God for **the obedience that accompanies your confession of the gospel of Christ,** and for your generosity in sharing with them and with everyone else.

## **It is not for stinginess that Christ set us free**

It must be said that there are some people, who in an attempt to mask their own stinginess, make much of our freedom from the law as it relates to tithing. They are not generous towards God. In their declaration of their freedom they choose behaviors inappropriate to New Testament believers. That the law does not apply to us, means we are free to respond to the Holy Spirit. We of all people in history should be the most liberal givers to God and others. I am happy to proclaim our freedom through Christ from the Law but I cannot agree with an inference that the generations of Christians ought to give less than previous generations were required to. Rather I find the New Testament pattern being far more inclusive of everything we have than of any mention of one tenth. If pagan society, dead in their understanding, separated from the life of God, could make it a cultural norm to tithe, what should those who have spiritual wisdom and revelation, filled with the life of God, who understand they have been given an indescribable gift, give? I cannot believe that the 3% currently averaged by US christians is a good reflection of the grace that has reached our hearts.

## **3. Cheerfully**

2 Corinthians 9:7 Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for **God loves a cheerful giver.**

Our English word "hilarious" comes from this root word translated cheerful. There is a great blessing available to those who give cheerfully. They discover the joy of being givers. It is a great blessing to receive resources desperately needed and earnestly sought but greater still the privilege of being the giver.

Acts 20:35 In everything I did, I showed you that by this kind of hard work we must help the weak, remembering the words the Lord Jesus himself said: 'It is more blessed to give than to receive.'

## 4. Systematically

1 Corinthians 16: 1 Now about the collection for the Lord's people: Do what I told the Galatian churches to do. 2 **On the first day of every week**, each one of you should **set aside a sum of money** in keeping with your income, saving it up, so that when I come no collections will have to be made.

2 Corinthians 8:10 And here is my advice about what is best for you in this matter: Last year you were the first not only to give but also to have the desire to do so. 11 Now finish the work, so that your eager willingness to do it may be **matched by your completion of it**, according to your means.

## 5. Proportionately

1 Corinthians 16:2 On the first day of every week, each one of you should set aside a sum of money **in keeping with your income**, saving it up, so that when I come no collections will have to be made.

2 Corinthians 8:11 Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means. 12 For if the willingness is there, **the gift is acceptable according to what one has, not according to what he does not have.**

## 6. Sometimes Secretly

Matthew 6:1 "Be careful not to practice your righteousness in front of others to be seen by them. If you do, you will have no reward from your Father in heaven. 2 "So **when you give to the needy**, do not announce it with trumpets, as the hypocrites do in the synagogues and on the streets, to be honored by others. Truly I tell you, they have received their reward in full. 3 But **when you give to the needy, do not let your left hand know what your right hand is doing**, 4 so that your giving may be in secret. Then your Father, who sees what is done in secret, will reward you.

This is by no means a complete synopsis of finances through the scriptures but hopefully will serve as an overview, underpinning my take on our responsibilities as New Testament believers. I sincerely hope that immature sons will not use these truths to preach a doctrine which masks greed, stinginess or a love of money which are wholly out of place for God's people and leaders.

Ephesians 6:23 Peace to the brothers and sisters, and love with faith from God the Father and the Lord Jesus Christ. 24 Grace to all who love our Lord Jesus Christ with an undying love.