

TITHES AND OFFERINGS --- GOD'S FINANCIAL PLAN

BIBLE TEXT : Genesis 14:18-20; 28:20-22; Leviticus 27:30-32; Deuteronomy 16:16, 17; Malachi 3:8-10; Matthew 23:23; Luke 18:12; 21:1-4; I Corinthians 16:2

LESSON 264 Junior Course

MEMORY VERSE: "God loveth a cheerful giver" (II Corinthians 9:7).

BIBLE TEXT in King James Version

Genesis 14:18-20

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.

Genesis 28:20-22

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.

Leviticus 27:30-32

³⁰ And all the tithe of the land, *whether* of the seed of the land, *or* of the fruit of the tree, *is* the LORD'S: *it is* holy unto the LORD.

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 tithe of the herd, or of the flock, *even* of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

Deuteronomy 16:16-17

BIBLE REFERENCES:

NOTES:

Faithful Abraham

Once again our lesson includes an incident in the life of Abraham who is called the father of Faith, the friend of God, and a father of many nations. God knows Abraham for his faith and obedience.

Way back, almost in the beginning of time, there were wars, as we also have today. One day Abram (by which name he was known at that time), heard that his brother's son, Lot, with his family and all his belongings, had been taken captive by an enemy army. At once Abram armed his 318 trained servants and pursued the enemy. He won a great victory, and delivered his nephew Lot and his family, and recovered the goods, which had been taken.

When Abram was returning from the battle, Melchizedek, King of Salem, greeted him. This mysterious character in Scripture is known as King of Righteousness, King of Peace; and it is said that he was "without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God" (Hebrews 7:2, 3). Melchizedek blessed Abram, which shows that he was even greater than Abram (**Hebrews 7:6-7 6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. 7 And without all contradiction the less is blessed of the better**). He was a type of Christ, if not Christ Himself, revealed in the Old Testament. As a token of his gratitude, Abram gave tithes unto Melchizedek. This is the first mention of tithes in the Bible.

Abraham's Grandson

Some 150 years later, Jacob, the grandson of Abraham, while fleeing from his brother, lay down to sleep one night with stones for a pillow and the bare earth for a bed. As he dreamed, he saw a ladder reaching from the earth to Heaven, with God's angels ascending and descending upon it. Above the ladder stood the Lord God. When Jacob awoke he said, "Surely the LORD is in this place; and I knew it not. . . . this is the gate of heaven" (Genesis 28:16, 17). Then he took the stone upon which he had slept, and poured oil upon it. "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, so that I come again to my father's house in peace; then shall the LORD be my God: . . . and of all that thou shalt give me I will surely give the tenth unto thee" (Genesis 28:20-22). Perhaps he had had instructions on the matter of tithes from his father, Isaac, or his grandfather, Abraham.

Later on, during the reign of Jehoash, Jehoiada the priest took a chest and bored a hole in the lid of it and set it beside the altar on the right side of the church entrance (**2 Kings 12:9 9 But Jehoiada the priest took a chest, and bored a hole in the lid of it, and set it beside the altar, on the right side as one cometh into the house of the LORD: and the priests that kept the door put therein all the money that was brought into the house of the LORD**). The

¹⁶ Three times in a year shall all thy males appear before the LORD thy God in the place which he shall choose; in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles: and they shall not appear before the LORD empty:

¹⁷ Every man *shall give* as he is able, according to the blessing of the LORD thy God which he hath given thee.

Malachi 3:8-10

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*.

Matthew 23:23

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 18:12

¹² I fast twice in the week, I give tithes of all that I possess.

Luke 21:1-4

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

money received was used to repair the House of the Lord.

God's Plan of Finance

God instituted tithing, not because He stood in need of anything that man had, but because He ordained that means of providing for His work. God owns the cattle on a thousand hills, and the silver and gold are His. The Israelites who tilled the soil were required to bring unto God that which belonged to Him. It was not theirs; it was God's because He gave them all they had. It was God's earth that brought forth the crop; it was God's rain that brought it to maturity; it was God who made it possible for them to return to Him that portion of their increase, which He had allotted to Himself, and that was the tenth.

"Concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD" (Leviticus 27:32).

This was a method they used for taking a tithe of their cattle: the animals were made to pass singly through a narrow gateway where a man marked the back of every tenth one. Are we today as careful to set aside one tenth of the increase of our substance for the Lord, whether it be cattle, machinery, property, or money?

Importance of Obedience

Some people think that the paying of tithes was practised only in Old Testament times, but we find it taught in the New Testament also. The words of Jesus to the scribes and Pharisees were that they should pay tithes, as well as to observe the weightier matters like judgement, mercy, and faith (**Matthew 23:23** 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**). All the commandments of Jesus are important; however, some are greater or weightier than others. Of certain commands He said, "These ought ye to have done," and others they were not to leave undone.

The principle upon which tithing is based is ten percent of one's personal income, whether it is wages, or a business which brings in a certain net profit, or whatever it may be. The tithe is to be paid without deductions for living expenses. Even little children should learn to give to God one Naira of every ten Naira they earn.

No one ever lost by serving God with a whole heart nor gained by serving Him with a half heart. God's people are always blessed in paying tithes. "Is it compulsory or optional that I pay tithes?" is a question which might arise. The Word of God gives us the answer:

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

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

"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" (Malachi 3:8-10).

So, we see that one who withholds his tithes is a robber or a thief. It is bad enough to rob God of freewill offerings, but far

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.

1 Corinthians 16:2

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.

worse to rob Him of tithes! It is not yours or mine — it “is the LORD’S” (Leviticus 27:30-32). If you want a short cut to blessings from on High, bring “all the tithes into the storehouse.” It may be that you have withheld from God not only tithes of money, but tithes of love, willing service, consecration, or talents. Take an inventory of your life; and if God’s blessings are not falling upon you, it may be that you have been robbing God in one way or another. If we expect God to open His treasury we must open ours also.

In the Master’s Service

We have studied in previous lessons about the Levites who were set apart for special service to God, such as helping the priests, moving the Tabernacle, and taking part in the music and singing (**1 Chronicles 25:1** ¹ Moreover David and the captains of the host separated to the service of the sons of Asaph, and of Heman, and of Jeduthun, who should prophesy with harps, with psalteries, and with cymbals: and the number of the workmen according to their service was: **1 Chronicles 15:16-22** ¹⁶ And David spake to the chief of the Levites to appoint their brethren to be the singers with instruments of musick, psalteries and harps and cymbals, sounding, by lifting up the voice with joy. ¹⁷ So the Levites appointed Heman the son of Joel; and of his brethren, Asaph the son of Berechiah; and of the sons of Merari their brethren, Ethan the son of Kushaiah; ¹⁸ And with them their brethren of the second *degree*, Zechariah, Ben, and Jaaziel, and Shemiramoth, and Jehiel, and Unni, Eliab, and Benaiah, and Maaseiah, and Mattithiah, and Elipheleh, and Mikneiah, and Obededom, and Jeiel, the porters. ¹⁹ So the singers, Heman, Asaph, and Ethan, *were appointed* to sound with cymbals of brass; ²⁰ And Zechariah, and Aziel, and Shemiramoth, and Jehiel, and Unni, and Eliab, and Maaseiah, and Benaiah, with psalteries on Alamoth; ²¹ And Mattithiah, and Elipheleh, and Mikneiah, and Obededom, and Jeiel, and Azariah, with harps on the Sheminith to excel. ²² And Chenaniah, chief of the Levites, *was* for song: he instructed about the song, because he *was* skilful. **2 Chronicles 5:13** ¹³ It came even to pass, as the trumpeters and singers *were* as one, to make one sound to be heard in praising and thanking the LORD; and when they lifted up *their* voice with the trumpets and cymbals and instruments of musick, and praised the LORD, saying, **For he is good; for his mercy endureth for ever: that then the house was filled with a cloud, even the house of the LORD;**). Just as faithful ministers or pastors today give all their time toward ministering to the saints of God, these people gave all their time to the work of God. And, the same as today, such deserved to be supported by the church. Paul the Apostle said, “Do ye not know that they which minister about holy things live of the things of the temple? . . . Even so hath the Lord ordained that they which preach the gospel should live of the gospel” (1 Corinthians 9:13, 14). How thankful we should be for true ministers who deny themselves of many things in order to take care of God’s children! We are told to “esteem them very highly in love for their work’s sake” (**1 Thessalonians 5:12-13** ¹² And we beseech you, brethren, to know them which labour among you, and are over you in the Lord, and admonish you; ¹³ And to esteem them very highly in love for their work’s sake. And be at peace among yourselves).

A commandment with a promise attached is found in Proverbs 3:9, 10: “Honour the LORD with thy substance, and with the firstfruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine.” If we obey this institution of tithing, not only will we receive bountiful personal blessings, but we may lay up treasures in Heaven. The tithes are to be used for the upkeep of the house of God and the work of the Lord. Our giving will help make it possible to send

out Gospel literature into all the world; it will also aid the missionaries in foreign lands, promote the Gospel radio broadcasts, and the advertising; maintain the Gospel cars, busses, and the motor vessels which carry the Gospel, on the water. If we mix faith, prayer, and consecration with our giving, we may all help win precious souls for Christ, and our reward shall be great.

Those who are living close to God do not question this truth, nor any other truth taught in Scripture. The controversy concerning this usually originates among the unsaved ones. God never leaves an honest inquirer in the dark.

An incident is told of a young man who had a very small income. The Lord convinced him of the truth of tithing, and he said, "Lord, I will do it." Someone said to him: "You cannot afford to do that. It is an old Jewish custom and not for Christians today." The young man answered, "I feel it is an obligation to God, and I am responsible to Him." He obeyed God, and God blessed and honoured him for it.

God's Work

The Apostolic Faith work has been blessed of God under the system of tithes and offerings, and not once have we passed a collection plate or donation envelopes. On the rear wall of the church is found a small box into which people may deposit their tithes and offerings. Only God and the giver know the amount dropped into this box. All truly born-again Christians who have the light on this Gospel truth are conforming to its principles and receiving the promised blessing. "If ye know these things, happy are ye if ye do them" (John 13:17).

Did you say, "I cannot afford to pay tithes?" The fact of the matter is that you cannot afford to disobey any of God's commandments. "Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over. . . ." (Luke 6:38).

QUESTIONS

1. Who is the first man mentioned in Scripture in connection with the paying of tithes?
2. What is said concerning those who rob God?
3. Tell the account of the widow who put two mites into the treasury.
4. What did Jesus say of her?
5. What lesson may we learn from this?
6. For what purpose were the tithes used in the days of Israel?
7. Do you think it is compulsory that we pay tithes?
8. Are any of God's commandments to be considered unnecessary?