

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 Senior Course

MEMORY VERSE: "Upon the first day of the week let every one of you lay by him in store, as God hath prospered him" (I Corinthians 16:2).

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.

BIBLE REFERENCES:

I The First Tithes

1. The tithes first recorded in the Bible were paid by Abram to Melchizedek, Genesis 14:18-20.
2. Jacob vowed to give tithes to the Lord, Genesis 28:20-22.

II The Israelites' Tithes

1. All tithes were considered very sacred and were given to the Levites and priests, Leviticus 27:30-32;

Numbers 18:21

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

Numbers 18:24

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

Numbers 18:26-32

²⁶ Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, *even* a tenth *part* of the tithe.

²⁷ And *this* your heave offering shall be reckoned unto you, as though *it were* the corn of the threshingfloor, and as the fulness of the winepress.

²⁸ Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest.

²⁹ Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, *even* the hallowed part thereof out of it.

³⁰ Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress.

³¹ And ye shall eat it in every place, ye and your households: for it *is* your reward for your service in the tabernacle of the congregation.

³² And ye shall bear no sin by reason of it, when ye have heaved from it the best of it: neither shall ye pollute the holy things of the children of Israel, lest ye die.

2. The tithes were brought to the place of God's choosing, Deuteronomy 16:16, 17.

Deuteronomy 12:5-6

⁵ But unto the place which the LORD your God shall choose out of all your tribes to put his name there, *even* unto his habitation shall ye seek, and thither thou shalt come:

⁶ And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks:

Deuteronomy 16:16-17

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. The blessing of God always followed the paying of tithes, Malachi 3:10.

2 Chronicles 31:4-10

⁴ Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD.

⁵ And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all *things* brought they in abundantly.

⁶ And *concerning* the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the LORD their God, and laid *them* by heaps.

⁷ In the third month they began to lay the foundation of the heaps, and finished *them* in the seventh month.

⁸ And when Hezekiah and the princes came and saw the heaps, they blessed the LORD, and his people Israel.

⁹ Then Hezekiah questioned with the priests and the Levites concerning the heaps.

¹⁰ And Azariah the chief priest of the house of Zadok answered him, and said, Since *the people* began to bring the offerings into the house of the LORD, we have had enough to eat, and have left plenty: for the LORD hath blessed his people; and that which is left *is* this great store.

Nehemiah 12:43-44

⁴³ Also that day they offered great sacrifices, and rejoiced: for God had made them rejoice with great joy: the wives also and the children rejoiced: so that the joy of Jerusalem was heard even afar off.

⁴⁴ And at that time were some appointed over the chambers for the treasures, for the offerings, for the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.

Proverbs 3:9-10

⁹ Honour the LORD with thy substance, and with the firstfruits of all thine increase:

¹⁰ So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.

4. The Children of Israel were charged with the sin of robbery because they failed to bring their tithes to God, Malachi 3:8, 9.

III New Testament Commandments

1. Jesus commended the giving of tithes, Matthew 23:23; Luke 18:12.

2. The widow's mite counted more with God than the abundance of the rich men, Luke 21:1-4;

Mark 12:41-44

⁴¹ And Jesus sat over against the treasury, and beheld how the people cast money into the treasury: and many that were rich cast in much.

⁴² And there came a certain poor widow, and she threw in two mites, which make a farthing.

⁴³ And he called *unto him* his disciples, and saith unto them, Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury:

⁴⁴ For all *they* did cast in of their abundance; but she of her want did cast in all that she had, *even* all her living.

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

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

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.

3. The Apostle, through the Spirit of God, gave directions as to the proper method of financing the church, I Corinthians 16:2;

Hebrews 7:2-8

² To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace;

³ Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually.

⁴ Now consider how great this man *was*, unto whom even the patriarch Abraham gave the tenth of the spoils.

⁵ And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham:

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.

⁸ And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth.

NOTES:

Equal Responsibility

The greatest thing that can happen to mortal man is the receiving of God's gift of free salvation, Jesus Christ, into his heart and life. Not one cent of earthly value could ever avail to buy this salvation — it comes only through faith in God and in the consecration of man's heart and life to Him. We find that in order to retain this most valuable gift, however, the recipient must actively participate in advancing the Kingdom of God in one way or another. Every saved man is commissioned by God to "go . . . and teach all nations" (Matthew 28:19). The fulfilling of this commission requires finances, as well as consecrated lives. For many obvious reasons it is impossible for everyone to become a missionary and travel into distant lands to proclaim the good news of salvation; however, God has ordained a plan for spreading the Gospel into all the world, and He has proportioned the needed expenses equally to every one of His children. God's plan for financing His Church is called tithing, because each true Christian gives one tenth of his income to the cause of God, that the Gospel might be sent into all the world.

Plan Not New

The children of God from a very early period have practiced the paying of tithes, therefore, the plan is not new or peculiar to any one dispensation. The first Biblical reference to the plan is in Genesis 14:18-20, where we read that Abram paid tithes to Melchizedek, king of Salem and priest of the most high God. Abram was returning home with the spoils of war after his great triumph over the five kings who had taken Lot captive from Sodom. Melchizedek met Abram in the valley of Shaveh with the blessing of God, whereupon Abram "gave him tithes of all." Although this incident is the first recorded instance of tithing, it is very apparent that Abram acted on a principle that had been previously taught him, for he knew exactly what to do. The Author of eternal salvation inspired the act.

Before the Law

Some people contend that the law of tithing was an ordinance singular to the Law of Moses. They argue that Christians live under the Dispensation of Grace; and, therefore, the law of tithing has passed away and is not binding upon them. Perhaps the Apostle Paul heard the first whisperings of this argument, for in his letter to the Hebrews he pointed out the fact that tithes were paid at least 400 years before the Law of Moses was instituted. The Apostle wrote about the very striking similarity between the priesthood of Melchizedek and the Priesthood of Jesus Christ. Possibly Melchizedek was none other than the Second Person in Trinity in human form during a short period of Old Testament history — “without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God” (Hebrews 7:3).

Abraham was known as the friend of God because of his faith in God, and he paid tithes to one who was “made like unto the Son of God.” Every true Christian is made partaker of Abraham’s covenant through faith in God and through grace; therefore the same rule that was in force for Abraham is in force for the Christian, today. Abraham walked with God, and he received a blessing from God as he paid tithes to God’s true representative. God has not changed, nor have His ways. Even under the Dispensation of Grace, the man who seeks God’s richest blessing will find that blessing as he walks in the footsteps of faithful Abraham.

Jacob also, long before the Law was given, vowed a vow to God in which he said, “Of all that thou shalt give me I will surely give the tenth unto thee” (Genesis 28:22). It might seem, from a first glance at his vow, that Jacob was trying to drive a bargain with God, but such was not the case. While Jacob slept, God outlined in a dream the nature of the blessings that were reserved for Jacob upon condition of his faithfulness. When Jacob awoke, he took firm grip upon God’s promises by saying that as God fulfilled His Word, he (Jacob) would perform the duty that he knew to be right. No doubt Jacob had learned from his grandfather, Abraham, the rightness of tithing. Later on, God changed Jacob’s name to Israel, saying, “As a prince hast thou power with God and with men, and hast prevailed” (Genesis 32:28). Jacob could never have prevailed thus with God if he had not kept his vow.

For Israel’s Prosperity

The Word clearly shows, then, that the Law contained and strengthened an ordinance that was already established. God did not require the tithe from the Children of Israel for some selfish reason of unknown nature, but the tithes were taken and used in the Israelites’ own behalf. Even in that early period, God’s sanctuary required proper attendants and ministers, and these were found among the descendants of Aaron and the tribe of Levites. The priests and Levites gave all their time and attention to the service of the Lord’s House. They had no inheritance among the Children of Israel; therefore, God gave the tithes of Israel to these ministers of the sanctuary for their living.

The Children of Israel were ever reminded of the fact that God had given them the land on which they dwelt. Further, they were to remember that it was the Lord who gave them the increase of the field, who “giveth thee power to get wealth” (Deuteronomy 8:18). In reality, when the Children of Israel paid their tithes, they were returning to the Lord a small portion of the things He had previously given to them. How true this is of every man and woman who pays his tithes to the Lord.

Robbers!

One of the most grievous indictments laid against the Children of Israel was the charge of robbing God. The people seemed surprised and arrogant in their answer: "Wherein have we robbed thee?" No doubt they had kept up a ritual and were faithfully observing traditions, thinking their own works and ideas would suffice, instead of doing the whole Word of God. The answer to their query came swiftly: "In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation" (Malachi 3:8, 9). This serious charge shows the value that God places upon every part of His Word. It is a dangerous thing to trifle with God's commandments. Ananias and Sapphira lost their lives and souls because they paid only part of the price and lied to God and men about it. "Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap" (Galatians 6:7).

New Testament Doctrine

When the Lord sees good in any man's life, He commends the good; but when He sees evil in any life, He is just as quick to condemn the evil. So it was with His comment about the Pharisees' tithing. They were so careful about this particular law that they tithed even the common herbs of mint, anise, and cumin. Jesus said that they were not to leave this undone; in other words, He sanctioned the law of tithing and brought it over from the Old Dispensation into the New Dispensation — right into His Church. Jesus commended the good of tithing, but He condemned the Pharisees for omitting the weightier matters of the Law — judgement, mercy, and faith. No man will get to Heaven for tithing alone, but neither will he find an entrance into God's City if he knowingly and wilfully withholds from God the portion of goods that belongs to Him.

As has been shown, the Apostle, in his letter to the Hebrews, sanctioned the paying of tithes. He spoke further to the Corinthians church about freewill offerings. This Gentile body of believers was very much concerned with the needs of the poverty-stricken brethren in Jerusalem. Paul told them how to put their concern to work: "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" (I Corinthians 16:2). This contribution is understood to be an offering over and above the tithes of the Corinthian church, because Paul called the offering their "liberality," or gift.

The giver of a freewill offering is often at liberty to designate the disposition of his gift. In the above case the saints at Corinth indicated they wanted to relieve their brethren. Perhaps in other cases, the Lord lays a burden upon one's heart to send financial aid to a missionary, or to help pay for a church building, or to give money toward the publishing of the Gospel literature. The freewill offering is a gift indeed.

Tithes are not a gift to God; they are our due unto Him — they are God's. God gave the Children of Israel all the good things they possessed, and requested their tithes in return. Likewise God has given the Christian "every good gift and every perfect gift"; therefore one-tenth is not an unreasonable amount to give back to Him. Tithing is based upon any income, whether from business or wages. In business, the net profit is the basis for calculation. In wages, the base wage is used before any deductions for taxes, social benefits, living expenses, etc., are taken out.

God's Bounty

No Christian should feel too poor to pay tithes. In fact, many people who have struggled financially all their lives have been materially blessed when they began giving the Lord the tenth that belongs to Him. That is God's promise: "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 3:10). Again, "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" (Proverbs 3:9, 10). The Lord loves to have the children of men take their stand upon His Word and prove Him. He will fulfil His Word every time. On the other hand, some who were materially blessed of God as they paid their tithes, lost all their worldly possessions when they withheld their tithes from God. "Ye are cursed with a curse: for ye have robbed me."

God honours the trust that is placed in Him. Jesus commended the poor widow who cast her two mites into God's treasury. Her gift, small as it was, stood out in the Lord's opinion more than the large contributions of the rich men, because intermingled with her gift was the faith that God would supply her future needs. The widow gave all she had — "even all her living." Does not the same Lord see the tithes of His people that cost the most to give? If they are given in simple faith, the Lord will never fail to note the giving and bless the giver.

What about debts? Some might question whether it would not be better to pay debts before paying tithes. That is a question as to whether it would be better to owe God or man. The curse of God is pronounced upon those who withhold their tithes, but the blessing of God has always followed those who conscientiously paid their tithes. Would not wisdom and prudence dictate that earthly debts would be cleared away faster if God's blessing rested upon the life, rather than God's curse?

To Whom?

"Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel" (I Corinthians 9:13, 14). Jesus told the appointed seventy, "The labourer is worthy of his hire" (Luke 10:7). Then those who give their time, talents, and labour to the preaching and publishing of the true Gospel are worthy to receive the tithes of other Christians. Tithes are used also for the construction and upkeep of the House of God.

The Christian should be careful to whom he pays his tithes. Jesus warned: "Beware of false prophets, which come to you in sheep's clothing, but inwardly they are ravening wolves. . . . by their fruits ye shall know them" (Matthew 7:15, 20). Search out the church and its message and be sure that it is measuring up to the exact standard of God's Word before paying tithes into that organisation. "Believe not every spirit, but try the spirits whether they are of God: because many false prophets are gone out into the world" (I John 4:1). The person who helps spread false doctrine by paying tithes or money into those channels becomes a partaker of their evil deeds.

Success

Can the Church afford to substitute something else for God's plan of finance? Many organisations have tried every scheme of finance except God's plan, and they have failed in their

endeavours. However, the people who are willing to obey God's Word have proved the truth of His promises.

In Apostolic Faith churches a small receptacle is placed at the rear of the church auditorium for the purpose of receiving the tithes and offerings. No individual records are kept of the contributors. No one knows how much each man puts into God's funds, except the giver and God; but the truth of God's promise has been demonstrated time after time. The tithes have been brought into the storehouse, the windows of Heaven have been opened, and the blessings of God have been poured out until the Gospel has circled the world. "If ye know these things, happy are ye if ye do them" (John 13:17).

QUESTIONS

1. Who was the first man to pay tithes? To whom were the tithes paid?
2. How did Jacob feel about the matter of tithing?
3. What did the Law of Moses say about the law of tithing?
4. Were the Children of Israel always careful to pay their tithes?
5. How does God feel about the people who withhold their tithes from Him?
6. What did Jesus say in regard to tithings?
7. Are any people to consider themselves too poor to give unto the Lord His due?
8. How did the Spirit, through Paul, outline God's financial plan for the Church?
9. For what purposes are tithes to be used?