

## What The Bible Teaches About Tithing

### Text:

Numbers 18:20-32, Proverbs 3:9, Malachi 3:8-10, Matthew 23:23

A. Poet: Dug from the mountainside, washed from the glen, Servant am I or the master of men. Steal me I curse you, earn me I bless you, Grasp me and hoard me, A friend shall possess you. Live for me, die for me, Covet me, take me, Angel or Devil, I am what you make me.

B. Someone wrote:

Money will buy:

- A bed but not sleep.
- Books but not brains.
- Food but not appetite.
- Finery but not beauty.
- A house but not a home,
- Luxuries but not culture.
- Medicine but not health.
- Amusements but not happiness.
- A crucifix but not a Savior.
- A church but not a heaven.

C. Tithe Defined: Genesis.14:18-20, Genesis. 28:20-22.

Tithe: The word, Maaser, Gr. word Dekate, meaning, A Tenth. A tithe is a tenth, or 10% of one's income, or to give a tenth.

a. What is one's income?

(1) Gross refers to the whole or entire income, while net designates that, which is clear, or profit. In the definition of Tithing in Scripture income means, "Net Income."

(2) A question often asked is whether one's income tax is to be deducted before figuring one's Tithe. The present income tax system actually creates

a lien against a man's income. It is an absolute tax and is in the same category as a necessary expense. Actually, the amount of the tax cannot be considered income if one is to figure his "Increase" or profit on a realistic basis.

b. So tithe is the practice of giving a "Tenth" or 10% of one's net income. Not all proportion giving is tithe. One might give 1% of his income and still be giving on a proportionate basis, but, to tithe, it is necessary to understand the proportion to be a tenth or 10%.

c. Tithe is God's part of our income and is Holy unto the Lord. Leviticus 27:30, Proverbs 3:9. A tithe is a tenth of all our net income. God set the percentage of tithes, "First-Fruits", He gets His first.

D. Tithe has been since the creation of man. Genesis 4:3-5

a. Cain and Abel paid tithe, Tertullian in the third century wrote that God rejected the sacrifice of Cain, because what he offered he did not rightly divide, or tithe. Noah, Abram, Isaac, Jacob all paid tithe before the Mosaic Law. Tithe was practiced 430 years before the law.

b. Genesis 14:18-20. Abram lived till the boyhood of Jacob, Jacob was brought up in the faith of his grandfather, and at Bethel God confirmed to Jacob and his posterity all the promised He made to Abraham.

c. Genesis 28:20-22. God from the beginning taught Adam that it was the duty of man to render a portion of his increase to His Maker, and that, that portion of his increase to be not less than a "Tenth."

d. So we can see from the examples above that "Tithe" was practiced before Mosaic Law was given. Tithe was God's law from the creation of man, not since the Law of Moses.

E. Tithe under the Law of Moses

- a. Commanded. Leviticus 27:30, Malachi 3:10, it was a must.
- b. Tithe belonged to the Lord. Leviticus 27:30-34, Malachi 3:8, tithe did not belong to the people who paid them.
- c. Israel paid three tithes. Numbers 18:18-32

(1) Tithe to Levites. There was no limit to this tithe. The offerer had no voice in its disposal. The offerer did not receive any of it back for his personal use. This tithe was not an amount that might be diminished, or an alms that the owner might render or not render as he pleased, but a divine claim, the withholding of which was regarded by God as dishonesty. The Levites to whom this tithe was given, was required by God to pay a "tenth" of what he received as a "heave offering" unto God, and to pay it to Aaron the High Priest.

(2) Tithe to support festival expense, Deuteronomy 14:22-27. This tithe consisted of the early increase of the land. This tithes was to be eaten by the offerer, his household, and the Levite. This tithe was offered in recognition of God's bounty and as acts of worship to Him.

(3) Tithe to the Poor, Deuteronomy 14:28-29. This tithe was for the poor, strangers, fatherless, widows, etc. This tithe was only given every three years.

d. Israel gave as much as one fourth to one third of their income, beside sacrifices, and offerings.

e. As an Israelite came to bring their tithe unto the Lord this is what they did. "He would come to the priests and say, I profess this day unto the Lord thy God, that I am come unto the land which the lord swore unto our fathers for to give us. A Syrian ready to perish was my father and he went down into Egypt, and sojourned there, few in number, and he became there a nation, great, mighty and populous, and the Egyptians evil entreated us, and afflicted us, and laid upon us hard bondage, and we cried unto the Lord, the God of our fathers and the Lord heard our voice, and say our affliction, and our toil, and our oppression, and the Lord brought us

forth out of Egypt with a mighty hand, and with an outstretched arm, and with great terribleness, and with signs and with wonders, and He hath brought us into this place, and hath given us this land, a land flowing with milk and honey, and now, behold, I have brought the first of the fruit of the ground, which Thou, O lord, hast given me," Oh, that we could bring our tithe and offerings to the Lord with this attitude.

f. Leviticus 27:31. If anyone borrowed the tithe for a personal use, they were required to pay 20% interest. This law was to discourage them from withholding the tithe, and from using it for personal use.

#### F. To Whom Do We Pay Tithes?

a. Numbers 18:21-24. Tithe was paid to the Levites for their priestly service, which Israel could not perform. Levites intern paid tithe to Aaron the High Priest, Numbers 18:26-28.

(1) Ministers of God is a type of Levitical priesthood, I Corinthians 9:7-14. There are things today that the layman cannot and must not perform Baptize give Lord's Supper; Anoint with oil, Preach and Interpret God's Word, etc.

G. Tithe is not all we are required to give. Malachi 3:8, Luke 6:38, Corinthians 9:6-7

a. We are to give offerings also. An offering is something given from that which belongs to you. Tithe does not belong to you, so you have given no offering when you pay your tithe only. Jews gave between a fourth and a third of his income in tithe and offerings.

#### H. Who controls the Tithe?

a. Malachi 3:10. The storehouse in Israel was the chambers that were attached to the temple, built to receive the first-fruits of the field and flocks.

b. It was the priesthood who had charge of it, not even the

king had control over the tithe. Nehemiah 10:37, Nehemiah 13:4-5, 2 Chronicles 31:11-12

c. The tithe is not controlled by the church secretary, church deacons, church board, or anyone else other than the Minister of that church. The tithe is the Lords, and the ministry is the only ones authorized by God to control the tithe.

d. Tithe could not be diminished, had to be a tenth. The tither had no voice in the disposal of tithes. The tither did not receive any of it back; it all went to the priest. Numbers 18:31-32

#### I. Jesus Approved Tithe and Paid Tithe

a. Luke 2:38-39. Joseph and Mary paid tithe because they obeyed all the law of God, they taught Jesus to pay tithe.

b. Matthew 23:1-3. Jesus told His disciples to obey all the law, tithing was one of the laws of God.

c. Matthew 23:23. Jesus approved tithing and spoke of it as a duty, using the word "ought," which means, Duty, Bounty, Obligated, Under obligation, Expected of, Necessary, A must, Compulsory, Required, Demanded.

d. Matthew 5:20. Jesus taught his disciples that their righteousness must exceed that of the Pharisees paid tithe.

#### J. Is Tithe For Us Today?

a. One verse in every four in Matthew, Mark, Luke, and John, and one out of every six in the New Testament deals with the question of money and covetousness. Nothing that we possess is exempt from the law of Christian stewardship. Giving needs no more apology than does praying. In the Bible there are 1539 passages, which refer to giving while there are only 523 passages, which refer to praying. The average church is suffering from "Partial Participation Paralysis." Stewardship enriches the soul. So

long as sin remains in the world we are obligated to get the Gospel to men. Tithing will give one an enlarged vision, a willing mind, a liberal heart and a closer relationship to Jesus Christ.

b. 1 Corinthians 9:7-11. Paul is teaching that God ordained the tithe system as the method of supporting the ministry.

c. Hebrews 7:1-7. Paul is teaching that, if Abraham paid tithe to Melchisedec, his natural and spiritual seed should continue to pay tithe also.

(1) Paul is teaching that "Grace" does not lessen our obligation to God, but rather increases it.

(2) Galatians 3:7. We are spiritual children of Abraham, we must do the works of Abraham. John 8:39

d. 1 Corinthians 16:2. Prospered: Means, Gain, Increase, Growth. Paul was teaching that they were to lay aside a certain amount.

e. Matthew 5:20. We cannot give less than they did under the law and be accepted by God.

f. Malachi 3:7. A person has departed from God if they are not paying tithe. God shows how one has departed from Him, by robbing him. Rob to steal from, To deprive one of something unjustly, To take that which is not rightfully yours, To take something by underhand means, to defraud, to cheat, to trick, to deceive, to swindle.

K. The Basis For Tithing. 1 Corinthians 6:19-20

a. All that a Christian is, and all that may come to him is a gift from God and belongs to his Lord. Tithe should be paid for a purpose other than just a law.

(1) Tithing is an act of recognizing an authority higher than yourself.

(2) Tithing is an act of love and thanksgiving for material things received from God's Creation.

(3) Tithing is an act of confession of obligations to God who has been your helper in time of need.

(4) Tithing is an act of returning to God a portion of that which he has given to you.

(5) Tithing is an act of payment of your obligation as member of His Church for the support of His cause.

(6) Tithing is the key to divine blessings. Jacob left Canaan empty and returned with much cattle and many servants after he started paying his tithe. If God gets His part, your part will go further than the whole with God's curse on it. Malachi 3:10, Luke 6:38, 2 Corinthians 9:6.

b. Tithing is an expression of gratitude. One who does not tithe does not consider any of the above things mentioned, they are not grateful, don't feel obligated to God, cares nothing for His cause, recognizes no higher authority than himself, cares nothing for God's blessing.

c. Those who fail to pay tithe not only robs God but hinders the spread of the glorious gospel and for this "Ye are cursed with a curse." God's work requires money; tithing is God's way of financing His cause.

(1) How much money would a public school system receive if it depended on the passing of a hat at a local PTA meeting to foot its bills?

(2) How would our Federal Gov. make out if it depended on its income to carry on our national activities by taking up a collection at Memorial and Independence Day parades?

(3) God has a working method raising money to carry His work that method is "Tithing". When people follow the Lord's method of tithing, church leaders and ladies groups are freed from preoccupation with money-raising problems for more spiritual pursuits. God's plan and purpose

for the church is "Soul Winning," not raising money. God has ordained no other way for providing of the evangelizing of the world and maintaining of His Church, other than by tithing and offerings. When tithing and offering is practiced, it is a blessing to the Lost, to the Church, and to the Individual. The Lost is reached, the Church is supported and grows, the Giver is blessed. When tithe and offerings is not practiced, the Lost is not reached, the Church suffers, the Individual loses God's blessings,

(4) Those who do not want to support the work of God base their opposition generally on two arguments:

1. Against tithing they say tithing was an Old Test. practice, and is not a New Test. practice. The practice of tithing antedates the Law of Moses. Genesis 14:17-20, Genesis 28:22, and is taught in the New Testament Jesus said to pay tithe. Matthew 23:23, verse 2, Luke 18:12. Tithing is for us today; we cannot give less than they did under the law. Matthew 5:20 God's work is supported by tithes and offerings. I Corinthians 9:14, Galatians 3:7, John 8:39.

2. They say that all they have belongs to God, not just the tithes. This means that a person believes in giving more than just the tithe. (We have no objection to this position), however, most of the time these people give nothing or less than the tithe.

C.S. Lewis said in expressing the spirit of the early church, Acts 4:32-35. "I am afraid the only safe rule is to give more than we can spare, if our expenditure on comforts, luxuries, amusements, etc, is up to the standard common among those with the same income as our own, we are probably giving too little. If our charities do not at all pinch or hamper us, I should say they are too small."

(5) Tithing was practiced before the giving of the law. God made a covenant with Abraham Genesis 22:18, and the law did not disannul this covenant. Galatians 3:16-19, Jesus is a High Priest after the order of Melchisedec (Not Aaron), and we are the children of Abraham through faith. Galatians 3:7,29. We should therefore do the works of Abraham, which includes tithing. Just as the people was to support the Tabernacle,



and the Temple which was God's dwelling place or the place where His Presence was to abide, so is the Church the place today where His work is to be coordinated, therefore, as the people was to support the coordination of the work of God in the Tabernacle and Temple, so are we to support the work of God today with tithe and offerings, for the Church is the fulfillment of the Tabernacle plan.

d. Many want to receive much with little pay. "A certain family had gone to church, on the way home the father criticized the sermon, the mother found fault with the organist, and the eldest daughter talked about the singing. But the subject was suddenly dropped when the small boy of the family spoke up and said, "Daddy, I think it was mighty good program for a nickel."

e. Giving is a service and it is a ministry. In giving we are ministering to others, we are supplementing what others lack. We are contributing to the well being of another. When we give to God's cause we are ministering to the lost, we are helping the unreached to be reached.

"God, break to the needy sweet charity's bread, for giving is living, the angel said, and must I be giving again and again? My peevish and pitiless answer ran, oh, no said the angel, piercing me through, Just give till the Lord stops giving to you."

Your measure of receiving is based upon your measure of giving.