

## Tithing

### Why and How To Tithe

John O. Reid (1930-2016)

Given 18-Feb-95; Sermon #170

The topic of today's sermon is one that I would not normally tackle. Some men might say that they do not like to speak on certain topics, such as prophecy. Every once in a while, however, they would have to speak on the subject of prophecy as the need arose.

Today's topic could be considered to fall on the technical side of scriptural instruction, and I usually would leave such a topic for better minds than mine. I feel they could do a much better job than I will do. Often I struggle through technical subjects and have to plod through them one step at a time to try to understand what God is saying. I am going to plod through this topic and, I hope, some of you, too, require this deliberate plodding along to get the meaning and understanding.

We will cover the subject of tithing today. There have been statements coming from our former affiliation that teach that tithing is optional. Someone who had heard one particular sermon concerning such teachings said that during this exact same message another comment had been made to the effect that if we do not tithe we are robbing God. This person thought, "How can that be? If tithing is optional, then where is the law that says that I will be guilty of robbing God if I do not tithe?"

I am going to cover what our attitude should be toward tithing, why God wants us to tithe, and how tithing benefits us. There is a tremendous benefit that we may not recognize which comes from tithing. This sermon is not inspired by the church's need for money. We are examining this subject simply because statements have been made contrary to God's Word. We must be very careful and sensitive to the truth of this matter.

We are going to start in the front of the book and work our way toward the back of the book. This will be more like a Bible study. We will begin with the Bible's first example of tithing and work our way, first, through the Old Testament. We will come to understand what God's purpose was in establishing the system of tithing. Then we will go through the New Testament and see whether, if from the last page in the book of Malachi to the first page of the book of Matthew, this tithing system has been abolished.

In Genesis 14, we have the story of Abram's brother's son, Lot, who had been captured by a king. This king, Chedorlaomer, and a group of kings had conquered Sodom and Gomorrah and took Lot and his family captive. Abram heard of this, quickly armed his three-hundred-plus servants, and went to chase after these kings. Abram was probably thinking of Lot and his family, remembering, perhaps, the times he would dandle his grand-nephews and nieces upon his knee. He must have been very concerned to say the least.

**Genesis 14:16-20** And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people. And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale. And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the Most High God. And he blessed him, and said, "Blessed be Abram of the Most High God, possessor

of heaven and earth: and blessed be the Most High God, which has delivered your enemies into your hand." And he gave him tithes of all.

Here we see that this Melchizedek knew that it was God who had delivered Abram's enemies into his hand. I think that Abram knew this, as well.

**Hebrews 7:4** Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.

Regarding the word *spoils*, the *Expositor's Commentary* says that this word literally means "the top of the heap" and is used of the choicest spoils of war. In other words, from these spoils, Abraham gave one-tenth—the very best—to Melchizedek. I do not know how the spoils were laid out. Were all of the linens piled together and the jewels piled all together and the armaments on their heap? Whatever the case, Abraham knew that his victory came from God; and he knew it down to the soles and the toes of his feet! He wanted to give God the very best that he had. He gave God the choicest spoils of the war.

There is an attitude in giving here that we must see and understand. Why was Abraham called the "father of the faithful"? David is called a "man after God's own heart." Abraham, too, was a man after God's own heart, but he was also the father of the faithful.

As we begin our study of tithing, one of the requisites that must be examined is that of *our attitude*. How do we approach God as we pay Him what we owe? Our money never seems to stretch far enough in this day and age. The world markets everything toward our lusts, and we feel that we have to have everything. Sometimes tithing interferes with our desires. We can have the mindset that it is God who is keeping us from having what we want. Some come into the church up to their ears in debt and discover that now they also have to tithe on their income. They may feel that it is not fair and that undue pressure is placed upon them.

The problem with this thinking is that we are viewing the paying of tithes from the wrong perspective. This is important to cover because, even though we may have been in the church for some time and feel we may know these basic principles, when they are not mentioned regularly we develop the tendency to simply go through the motions.

**Psalm 24:1** The earth is the LORD's, and the fullness thereof; the world, and they that dwell therein.

Here and in various other scriptures throughout the Bible, we see that it is God who truly owns everything! God hung the earth; He provided oxygen for the breath of life; He placed animal and plant life here; He spun it; and He created us. Everything that we possess, everything that we have, everything that we are that is good is from God; and He requires some of it back for a very wonderful purpose!

If we lived on the land, if we had our farms and planted seed and tilled the soil and had to pray to God for the rain and watched the seed begin to break the surface of the soil and the crops begin to grow—the corn become full and the kernels become ripe—we would probably feel much more like honoring God. We would feel free to say, "Father, thank you for this crop and this harvest."

However, the majority of us do not live like this. We live in the city and travel asphalt freeways. We work for large corporations and tend to think that it is the corporation that supplies our income, our house, and our job.

I was with the same company for thirty-seven years, and there were several times I was to be fired. One time was when I would not report to my boss because he wanted me to give account of the day's activities on holy time. I would not call him. This so infuriated him that he got the vice-president and the regional manager, and we all had a big meeting in a hotel. I was afraid. I was trembling inside because I had three children to raise and a house to pay for and I liked my job.

I went, and my boss laid out his case. I really did not know what to say, but God did inspire me as was promised in Luke 21. I told him that I worked hard for him six days a week; and if I could not have one day to worship God, then there was something wrong with the company. This is pretty bold for me; I would not normally say such things. The vice-president and regional manager said, "Of course that is right! By all means, you can go to church." For an additional five years, I had to continue working with the man who had tried to fire me.

Another time, I was actually fired by a manager who had heard that there were people talking about him. He said, "John, tell me who it is that is talking about me." I said that I could not do that. He insisted that I tell him, but I just sat there and would not say a word. He was fired a week later. When my pay check did not come on the fifteenth of the month as usual, I called to inquire and was told that I had been fired! I explained that I had not been fired, and they then corrected the situation. You see, God was watching the store the whole time.

Our company was then purchased by Unilever, and I made seven "cuts." When any two companies merge, some people are cut, unfortunately. I went through seven cuts. God kept me in that job, and I know it! For the latter part of my career with that company, God gave me grace and favor with some of the largest accounts in California. When I retired, along with my boss at that time, the companies who comprised these various accounts gave us a retirement dinner.

I know that God can prosper you where you are. There is no doubt in my mind about it! God owns it all! He will watch over us when we are faithful to Him.

The attitude of Abraham is an example for us as we give to God. We should wholeheartedly imitate his faithfulness as we, too, pay our tithes and give our offerings. God wants us to give a perfect offering to Him. This is really important! This is not just something that we do and tell ourselves, "Here, it is done," like any bill to be paid.

In Leviticus chapters 1 through 14, there are fifteen statements made about giving an offering without blemish. You may want to go through this section on your own.

**Deuteronomy 15:19** All the firstling males that come of your herd and of your flock you shall sanctify unto the LORD your God: you shall do no work with the firstling of your bullock, nor shear the firstling of your sheep.

I thought this was very interesting. You can almost see the human reasoning coming into play here: "I have this bullock that I am going to give to God, but he looks really great. Maybe I can use him for awhile before I give him," or, "God certainly would not want the wool, so I will shear that off!" This is just human nature in the raw at work. I could not help but smile because, over the years, I thought

of people who had invested their tithe money with the hope of giving more to God. They invested in factory or farm equipment and then the bottom of the equipment market fell out. It just does not work that way! God tells us to not do *anything* with what is due Him. He says, "It is due to Me!"

**Deuteronomy 15:21** And if there be any blemish therein, as if it be lame, or blind, or have any ill blemish, you shall not sacrifice it unto the LORD your God.

God does not want any sacrifice that is not perfect. He wants the very best we can give.

Israel had gotten into a very bad attitude concerning the offering of sacrifices. The nation was simply going through the motions. They had forgotten God and were tremendously lacking in respect toward Him.

**Malachi 1:6** "A son honors his father, and a servant his master: if then I be a father, where is my honor? ["If I am your Father, where is my honor?"] And if I be a master, where is my fear, ["If I am in charge of you, then why are you not afraid of me?"] says the LORD of hosts unto you, O priests that despise my name?"

A principle is being brought out here. The priests had let down and were performing their duties in a routine manner, not taking them seriously; therefore, the people let down, also. When the priesthood casts off the truth, then so, too, do the people.

**Malachi 1:6-7** "And you say, 'Wherein have we despised your name?' You offer polluted bread upon my altar; and you say, 'Wherein have we polluted you?' In that you say, 'The table of the LORD is contemptible.'"

They were treating it with a ho-hum attitude as if to say, "This is just the job I do. It is simply the offering that I have chosen to give."

**Malachi 1:8** "And if you offer the blind for sacrifice, is it not evil? And if you offer the lame and sick, is it not evil? Offer it now unto your governor; will he be pleased with you, or accept your person," says the LORD of hosts?

"Offer this to your Persian governor," says God, "and see how he receives it." The appointees of the Persian government would not allow Israel to bend an inch. The tributes had to be perfect. God said, "Take your offering there and see how it flies! See if he will be at all pleased or accept your person!"

**Malachi 1:9** "And now, I pray you, beseech God that he will be gracious unto us: this has been by your means: will he regard your persons," says the LORD of hosts?

He said, "Go ahead; ask for protection. Ask for guidance. I cannot give it to you. Your attitude is wrong! Your offering is wrong!"

**Malachi 1:10** "Who is there even among you that would shut the doors for naught? Neither do you kindle fire on my altar for naught. I have no pleasure in you," says the LORD of hosts, "neither will I accept an offering at your hand."

He is saying, "Go ahead through the temple ritual. Do all your sacrifices. It does not mean a thing to Me because your attitude is rotten! You do not see who I AM and you are just going through the motions!"

**Malachi 1:11-14** "For from the rising of the sun even unto the going down of the same my name shall be great among the Gentiles; and in every place incense shall be offered unto my name, and a pure offering: for my name shall be great among the heathen," says the LORD of hosts. "But you have profaned it [you have profaned Me!], in that you say, 'The table of the LORD is polluted; and the fruit thereof, even his meat, is contemptible.' You said also, 'Behold, what a weariness is it!' And you have snuffed at it," says the LORD of hosts; "and you brought that which was torn, and the lame, and the sick; thus you brought an offering: should I accept this of your hand?" says the LORD. ["Not a chance!"] "But cursed [the opposite of *blessed*] be the deceiver [the cheat], which has in his flock a male, and vows, and sacrifices unto the Lord a corrupt thing: for I am a great King [and we have to realize this, brethren: He is a *great King!*]," says the LORD of hosts, "and my name is dreadful among the heathen."

God wants us to realize how great He is and that when we give an offering we are to do so with His greatness in mind. The offerings that Israel was making were not done with a right heart. They were becoming indifferent toward God and the way in which they conducted their lives. They were treating the commands of God with familiarity and carelessness. They came to look upon them as simply ordinary. Thus, He said that He had no pleasure in Israel and that He would not accept their offerings.

We are to worship God in spirit and in truth—from our heart and with a right attitude. We should be deeply appreciative of all His love toward us, the good that He does for us, and the care that He gives us. Whatever we do before God must be done with a right heart, and whatever we give must be given in a right attitude. Abraham reflected this, and, again, he was referred to as the "father of the faithful." God knew that Abraham would instruct his children to follow suit.

The next example of tithing found in the Old Testament is in Genesis 28.

**Genesis 28:20-22** 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 this stone, which I have set for a pillar, shall be God's house: and of all that you shall give me I will surely give the tenth unto you."

Abraham and Jacob knew that their substance, their success, and their defense all came from God. They were reliant upon God. This is the lesson that we, too, are learning and practicing as a way of life. *The International Bible Encyclopedia*, Volume 4, page 862, says, "Jacob's tithe that went to support God's house, as symbolized by the pillar, anticipated a major purpose of the tithe in later Israel, namely, the care of God's house."

The question continues to arise: Were God's laws in effect prior to the exodus? We will examine this as we plod through this subject of tithing. The world considers the giving of the Ten Commandments—and the laws that followed—the first time God gave His laws to mankind.

Does this mean that God gave no instruction to Adam and Eve? We must ask that question. What was God's purpose for mankind, for creating man? It was to reproduce Himself! Can we honestly believe that God would not take the time to instruct the first man and woman He created and placed on the earth for this grand purpose?

How did Abel know to sacrifice? How did he know what animals to sacrifice—unless he received instruction from God? Cain could not have been corrected for giving a wrong offering had he not been instructed as to what a right offering was. God is perfectly fair. How did Abraham or Jacob know to give ten percent? Why did they not give 2? percent or five percent? Why did they not say, "Take whatever you want"? We see that God's laws had already been given to man. God had instructed those with whom He was working.

We must remember this part of it: Those with whom God was working were receiving instructions from Him through Melchisedec. We are going to see, later on, that God instructed the heads of the families, and they, in turn, instructed the rest of the family.

**Genesis 26:1-5** And there was a famine in the land, beside the first famine that was in the days of Abraham. And Isaac went unto Abimelech king of the Philistines unto Gerar. And the LORD appeared unto him, and said, "Go not down into Egypt; dwell in the land which I shall tell you of: sojourn in this land, and I will be with you, and will bless you; for unto you, and unto your seed, I will give all these countries, and I will perform the oath which I swore unto Abraham your father; and I will make your seed to multiply as the stars of heaven, and will give unto your seed all these countries; and in your seed shall all the nations of the earth be blessed; because that Abraham obeyed my voice [God talked with him], and kept my charge, my commandments, my statutes, and my laws."

This was long before the Ten Commandments were given. People may scoff at that today. They may not *think* that this is true, but it is true! We also see from this account that God is fully able to keep all the promises that He makes. God definitely gave Abraham His laws and commandments, and Isaac and Jacob kept them, too!

What are the laws with regard to tithing?

**Hebrews 7:5** 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:

Levi is *commanded* to take a tithe—according to the law!

**Leviticus 27:30-34** "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. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy unto the LORD. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed." These are the commandments, which the LORD commanded Moses for the children of Israel in Mount Sinai.

What does it mean, "holy to the LORD"? The tithe is *set apart* for God's use. It may not be used for anything else; it is holy to the LORD. The ministry tithes; the pastor tithes; we all tithe on the first tithe. Those who say that tithing has been done away are causing God's people to steal! The first tenth of one's increase is to be set aside and not to do that is to rob God of His tithe. That is just how it is!

Is there a second tithe? I think we will find some very interesting and exciting things concerning second tithe.

**Deuteronomy 14:22-27** You shall truly tithe [fully tithe, completely tithe, and anything else that goes along with that] all the increase of your seed, that the field brings forth year by year [not every once in a while, but *year by year*]. And you shall eat before the LORD your God, in the place which he shall choose to place his name there, the tithe of your corn, of your wine, and of your oil, and the firstlings of your herds and of your flocks; that you may learn to fear the LORD your God always [to be obedient to Him]. And if the way be too long for you, so that you art not able to carry it; or if the place be too far from you, which the LORD your God shall choose to set his name there, when the LORD your God has blessed you: then shall you turn it into money, and bind up the money in your hand, and shall go unto the place which the LORD your God shall choose: and you shall bestow that money for whatsoever your soul lusts after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever your soul desires [for bowling, for horseback riding, for going to an amusement park with the kids, for going to the zoo, whatever it is that you like; this is a time to rejoice]: and you shall eat there before the LORD your God, and you shall rejoice, you, and your household [that is what this is about], and the Levite that is within your gates; you shall not forsake him; for he has no part nor inheritance with you.

This is the second tithe. This tithe is to be eaten before the LORD. It is not a tithe to go to the priest. It is a tithe for the individual, although he is not to forget the Levite.

In the next verses we see a third tithe.

**Deuteronomy 14:28-29** At the end of three years you shall bring forth all the tithe of your increase the same year, and shall lay it up within your gates: and the Levite, (because he has no part nor inheritance with you,) and the stranger, and the fatherless, and the widow, which are within your gates, shall come, and shall eat and be satisfied [within your area, within your gates, within your town]; that the LORD your God may bless you in all the work of your hand which you do.

God expects this tithe every third year, but He is going to bless *us* because we are obedient to Him. This tithe is not saved for the ministry or oneself but for the Levite, the stranger, the fatherless, and the widow within our gates.

*The International Standard Bible Encyclopedia*, volume 4, page 862, lists the same three tithes. It is amazing to see how many commentaries and dictionaries list the same three tithes with regard to this same section of scripture that we have just studied:

Jewish tradition and some more recent studies (e.g. Landrell, p. 36) have identified two or three different tithes in these passages. The first tithe, the tithe of the land, consisted

of the tithe to the Levites. Of this, one tenth was passed on to the priest or to the house of God.

A second tithe, *from the remaining nine tenths*, was set apart to be eaten by the household, presumably in Jerusalem (Deuteronomy 14:22-26). Those living far from Jerusalem could change the tithe of the land into money for food, drink, or oil. Landrell refers to this tithe as *the tithe for the sacred celebration*. [That is a really neat name! This is exactly what it is—the tithe for the sacred celebration!]

The third tithe, according to Jewish tradition [Josephus, *Antiquities of the Jews* IV 8, 22 {240-243}] cf. (also Landrell) was the tithe for the poor (Deuteronomy 14:28), which occurred only in the third year. According to some, the tithing rate could run as high as thirty percent! [Sound familiar?]

*Eerdmans Family Encyclopedia of the Bible*, page 147, under "Tithing":

Each year a tithe (a tenth of one's produce) was given to God for the upkeep of the priests. A second tax was used for a sacrificial meal, in which the worshipper and his family shared at one of the festivals. A third tax was used to help the poor.

*The International Standard Bible Encyclopedia*, under "Theological Implications":

No institution in Israel, including tithing, existed merely to carry out a political, economical, or humanitarian function. By giving of the tithe, Israelites were declaring solemnly that they were giving a portion back to the Lord who had prospered them (Deuteronomy 26:10-15). By giving the tithe they also recognized the validity of the priests' and Levites' role as God's representatives and acknowledged their right to receive support for the spiritual service they performed on the people's behalf. The tithe ritual afforded the Israelites an opportunity to remember God's blessings as He had remembered them and to imitate their God's care for slaves, the poor, orphans, and widows. The tithe demanded that the Israelites serve their God at a significant cost to themselves. In this amazing system of tithing, Israel's economics became a channel for expressing love to God and love to neighbors (Deuteronomy 14:26).

What are the greatest commandments of the law in Matthew 22:36-40? It is to love the Lord your God with all your heart and to love your neighbor as yourself. Jesus said that on these two commandments hang all the law and the prophets. This is what God's tithing law was to do.

*The International Standard Bible Encyclopedia* adds the following: "Tithing was to set Israel apart as God's people and His alone, a people holy to Him." This is because of their obedience to God. Of course, we know that other signs identifying God's people are keeping God's Sabbath, obeying and watching the laws of clean and unclean meats, keeping the holy days—these are, along with simply obeying God in all He tells us to do, the true signs of God's people.

For what are tithes used? Some of the key questions to ask concerning whether or not tithing has been done away are, "What are the purposes of the tithe? Why did God set up the tithing system? What is its function?" This may be a bit of overkill, but we really need to stress this.

Concerning the first tithe:

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

The first tithe was paid to the Levite. Israel paid this tithe to their ministry, who in turn interceded to God on their behalf. The priests told them how God wanted them to live, which produced a properly-lived, safer, happier, more meaningful life, which in turn brought many national and individual blessings, the greatest of which was a close relationship with God.

Today, the ministry is to perform the same function, except that there is more on the line because we have God's Spirit. As the ministry teaches us how to live and how to conduct our lives, we will be physically blessed for proving and following these instructions, but there is more on the line than this. We are to be changed inside, spiritually. We must have a right heart, be converted, and have the mind of God. I am talking about perfect godly character! The ministry today is much more important in this respect. The role of the ministry is to help perfect those whom God places in their care.

**Ephesians 4:11-12** And he [God] gave some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers [why?]; for the perfecting of the saints, for the work of the ministry, for the edifying of the body of Christ:

This is why the ministry exists. What does God mean by this? *To perfect* is a term which can be used in reference to "setting a broken bone." It means "to put in the condition in which it should be." The ministry guides and directs us into a spiritual condition which is acceptable to God. This is why God the Father gives the ministry to His people. The saints are being prepared for the duty of ministering in divine things. We are not just called to be saved; we are called to *perfection*—development of the mature, spiritual character we must have in order to minister in divine things. There is a whole world which will one day soon require conversion, and for this we are now being trained!

We are also commanded to save a tenth of our income for ourselves and our families for the sacred celebrations. This is the second tithe. We are commanded to rejoice so that we may learn to fear God. God commands us to fully save primarily that we may enjoy the Feast of Tabernacles and the other high Holy Days throughout the year. We are to take that money and go to the place which God chooses so we may be instructed in His way of life. We feast before God and learn to become more like God. This is what the second tithe is for.

The third tithe is used to help those who have fallen on hard times for one reason or another. It may be used to help people who are going through financial trials due to job loss or illness; and even though this society does what it can to help, there are still those who fall through the cracks of the system. There are those all over the country and the world who have been helped by God's third tithe law and our generosity and obedience to the third tithe year.

God set His system of tithing in place to care for all His people spiritually and physically. The purpose is to show His love towards us by teaching us how to live. There is joy and encouragement in observing the Holy Days and learning what they represent. Our tithes provide for the care given the poor, the widows, and the fatherless.

When the priests let down and cause the people to let down—when they relegate God's laws to not being important and first in their lives—then God must step in and do something. In the first chapter of Malachi we find that the people of Israel were offering very poor sacrifices. They had a wrong and

bad attitude and everything was just backwards. God was not pleased, to say the least. In the third chapter God forewarns that He will send His Messenger and that He will refine the people as in a fuller's fire. He is going to bring out the best in them.

**Malachi 3:4** "Then shall the offering of Judah and Jerusalem be pleasant unto the LORD, as in the days of old, and as in former years."

This shall be as when they had their first love. What happens when first love wanes? The blush of being thrilled to be in God's church seems to evaporate. We may approach obedience to God as a mere duty to perform and not give His instructions and commands much thought.

**Malachi 3:5-6** "And I will come near to you to judgment; and I will be a swift witness against the sorcerers, and against the adulterers, and against false swearers, and against those that oppress the hireling in his wages, the widow, and the fatherless, and that turn aside the stranger from his right, and fear not me," says the LORD of hosts. "For I am the LORD, I change not; therefore you sons of Jacob are not consumed."

God said, "I made promises to your ancestors. I promised to bring them out from Egypt and give them this land; therefore, you are not consumed. I do not change!" We should keep this in mind: He sets things up, and He does not change.

**Malachi 3:7** "Even from the days of your fathers you are gone away from mine ordinances, and have not kept them. Return unto me..."

He means for us to find out where we went wrong. Get back on the right path. Regain your first love. Fast, meditate, and think on this.

**Malachi 3:7** "...and I will return unto you," says the LORD of hosts. "But you said, 'Wherein shall we return?'"

"What do you mean? We are still here. We did not go anywhere. What is the big deal?"

**Malachi 3:8-9** "Will a man rob God? Yet you have robbed me. But you say, 'Wherein have we robbed you?' In tithes and offerings. You are cursed with a curse: for you have robbed me, even this whole nation."

They had let down; their attitude was ho-hum. They did not realize they had let down. You see, we belong to God. We can, and do, let God down in many ways. The priesthood—the ministry—can let down in doctrine and cause great shipwreck to the faith of God's people. We, too, can let down in our physical offerings: the offering of our lives. We can let down in our marriages by not loving our wives or husbands, or not correctly raising our children. God wants a pure heart within us and He wants us to rightly obey Him in every facet of our lives, not just in tithing. We can let down in study. We can let down in prayer. We can let down in putting God first. This is short-changing God.

Stop and think what God did for us. He gave His Son! He gave the finest offering that He could possibly give. Jesus Christ gave Himself—not under constraint, but willingly—for you and for me and for everyone in this world! What should we be giving back? We should be doing the very best we possibly can to overcome and not rob God in the giving of a complete and living sacrifice.

Because of the people letting down, God says, "You are cursed with a curse—even this whole nation!" The response might as well have been, "Well, times are tough!" God could just as easily query, "Well, why do you think times are tough?" He tells them, "It is because you have been cheating Me! Do you not understand that? You have been robbing Me! That is why times are tough! Do not let me out of your lives. You are letting down spiritually and physically. That is why you are having tough times. You are cursed with a curse for stealing—the whole nation—cursed!"

How do we turn this around?

**Malachi 3:10** "Bring you all the tithes [bring **all** the tithes] into the storehouse, that there may be meat in mine house, and prove me now herewith," says 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."

Why does God want food in His house? We must go back to the purpose for tithing. What kind of food does He want? He wants *spiritual* food. He wants *spiritual* teaching. He wants right teaching in order to perfect the people of God. This is why He wants food in His house.

The operation of God's house must run as He intends to perfect the pure heart and to change the people. "Prove me, test me, try me," God says, "and I will open the windows of heaven and pour out a blessing. I will empty it upon you. I will open the sluices of heaven!" This is a figure of speech showing that a great supply of blessings will come.

A sluice is an artificial channel for connecting water supplies. It has a large valve for a gate. I can remember back in the 1930s, on my aunt's ranch up in the Sierras, people up there would mine for gold. They used a "sluice box," which had a series of ripples, or steps, with a screen covering it to allow for smaller particles to fall through. At one end of the sluice box was a long, wooden channel full of water. There was a gate which resembled a guillotine. Sand and gravel were shoveled into the sluice box and the gate would be lifted up and the water would just rush out in tremendous abundance and with great force. The water would flow over the sand and the gravel washing away the rocks and, it was hoped, leaving the gold down in the screen.

When the word *sluice* is used in this context, it catches my eye and I picture this forceful and tremendous blessing being poured out. It is remarkable the velocity with which this water gushes out!

God is saying, "Bring your tithes with a right heart and attitude and I will open the sluice, or the floodgates, of blessings and pour them out upon you until you cannot receive it all!" The conditions are a right heart and a right attitude. We do not know if these blessings will be spiritual or physical, but you can bet your bottom dollar that the blessings are going to be there!

**Malachi 3:11-12** "And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field," says the LORD of hosts. "And all nations shall call you blessed: for you shall be a delightsome land," says the LORD of hosts.

We may get our groceries in the store and not give much thought to these things, but I think we can begin to see that at this time in the history of God's church, and at this time of prophecy, the great devourer, Satan, is all set to devour whatever, whenever, and wherever he can! We need the blessings and protection of God more than ever before!

**Malachi 3:13-17** "Your words have been stout against me," says the LORD. "Yet you say, 'What have we spoken so much against you?' You have said, 'It is vain to serve God: and what profit is it that we have kept his ordinance, and that we have walked mournfully before the LORD of hosts? And now we call the proud happy; yea, they that work wickedness are set up; yea, they that tempt God are even delivered.'" [It is interesting that this was the attitude of the people, because following that description comes this statement:] Then they that feared the LORD spoke often one to another: and the LORD hearkened, and heard it, and a book of remembrance was written before him for them that feared the LORD, and that thought upon his name. "And they shall be mine," says the LORD of hosts, "in that day when I make up my jewels; and I will spare them, as a man spares his own son that serves him."

Do you see the contrast between the two groups?

Now go into the New Testament. This is exciting! In the first part of this message, 1) we have seen that before the Levitical priesthood was created, Abraham and Jacob were instructed by God and they tithed; 2) we saw that it was of key importance to give the best we have to God in substance and in attitude; 3) we examined the purpose for each tithe and what it was to accomplish and saw that to not tithe is to rob God; 4) we saw that God will pour out blessings upon us if, with a right heart and attitude, we do tithe to Him.

The statement has been made that, "tithing is optional in the New Testament, and it is part of the Old Covenant." Does this mean that the body is not to support the ministry, to pay for the halls, the salaries, the phone bills, and publishing costs? Is tithing done away? Are we not to continue to give of our substance to support church expenses? Did God leave tithing *optional*?

In looking at Old Testament tithing practices, we see that God saw to it that the priesthood had funds for the holy days and for taking care of the poor. Why would He not provide for these same needs in the same way in the New Testament? We must look at the fruit. Another question that arises is, "Were Herbert W. Armstrong and God's church in the modern era blessed as they practiced and obeyed God's commands to tithe?" Did that system bear fruit?

The fruits of following the tithing system set up by Jesus Christ are billions of publications and booklets and articles sent out to all who requested, the radio and television time used to preach and warn, the colleges founded and faculty hired to train the ministry, the buildings rented weekly around the world, the salaries paid to the ministry, the fleet cars leased, the feast sites reserved, the office staff to coordinate these efforts, the printing department, the financial help given to countless widows and needy brethren, and much, much more were all blessings poured out from the sluices of heaven upon God's people of the New Testament era. God blessed His church because they were doing their best to keep His laws. The benefit of tithing was the ability to have a solid, consistent, and set income from which to operate.

What is the fruit of the false and lying doctrine which teaches that tithing is no longer a requirement for God's people? Dare we ask this question? Is the answer not glaringly obvious? It is financial disaster!

Is tithing commanded in the New Testament? *The Interpretation Commentary*, page 190, says this: "In addition, our Lord approves of tithing in His words to the scribes and Pharisees, though He judges it insufficient of itself. But there is no New Testament commandment to tithe."

This statement is correct. Nowhere in the New Testament do we read of Jesus Christ saying, "Give first tithe, second tithe, and third tithe." It is not there—but it was not necessary. Why would it be necessary for a people who already tithed? Everyone to whom He spoke understood the tithing system; they were on it. This was their way of life. The reason there are no New Testament commands to tithe is that the commands are in the Old Testament. However, support of tithing is found all through the New Testament. There is also a change in to whom the tithes are paid.

I will say again, we must plod through this subject because I—and, I am certain, most of us—just simply accepted the fact that the tithing command was from God and is correct and binding on us today. When I was taught that God says the first tenth is holy to Him, I would write out my checks; and the first tenth would, indeed, go to Him! When we were really broke and fearful of not having enough money, I would walk down to the mailbox and mail off the tithe first thing. Then I would come back and pay the rest of my bills. God always received the first tenth!

**Matthew 23:23** "Woe unto you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought you to have done, and not to leave the other undone."

What was Christ saying here? He was saying that these people should have tithed. There was nothing wrong with that. *The Expositor's Bible Commentary*, concerning Matthew 23:23 says, "Jesus does not condemn scrupulous observance in these things." Jesus instituted the tithing law and knew what it was intended to do for the ministry. He knew the purpose for it, even as we do now; but the Pharisees did not understand the spiritual intent. They knew to tithe, but did not understand the rest.

**Luke 18:12** "I fast twice in the week, I give tithes of all that I possess."

Again, the *Expositor's Bible Commentary* expounds on this verse: "As fast as I gain anything I give a tenth part to the house of God and to the poor." Let us examine further New Testament examples of supporting the ministry.

**Galatians 6:6-10** Let him that is taught in the word communicate unto him that teaches in all good things. Be not deceived; God is not mocked: for whatsoever a man sows, that shall he also reap. For he that sows to his flesh shall of the flesh reap corruption; but he that sows to the Spirit shall of the Spirit reap life everlasting. And let us not be weary in well doing: for in due season we shall reap, if we faint not. As we have therefore opportunity, let us do good unto all men, especially unto them who are of the household of faith.

The word *communicate* means "to share; to associate, partake, participate, distribute; to impart." We who are being taught are to impart to those who are teaching. Adam Clark, commenting on the phrase *communicate to him that teaches*, says the following:

Contribute to the support of the man who has dedicated himself to teach the work of the ministry, and who gives up his time and his life to preach the gospel. We do not expect the schoolmaster to give up his time to teach our children the alphabet without being paid for it, and can we suppose that it is just for any person to sit under the preaching of the gospel in order to grow wise unto salvation by it and not contribute to the support of the spiritual teacher? It is unjust!

*The Expositor's Bible Commentary* entry on Galatians 6:6-10 is this:

Three uses of money are mentioned: 1. the support of the teacher in a Christian congregation [first tithe]; 2. the use of money to build up the Spirit rather than to feed the flesh [This is an arbitrary categorization. I would dare say, however, this is a perfectly lawful use of the second tithe]; 3. the spending of money to help others, particularly Christians [the third tithe fund]. The reference to the one who is taught in the word does not imply a fully developed oral instruction system, such as prevailed in the church later on, but it does point to a class of paid teachers at a surprisingly early date. Paul's policy was apparently to preach the gospel without receiving money, preferring to earn his living as a tent maker. But this was pioneer work. As soon as possible he seemed to have established a more fixed structure.

The Apostle Paul did not want anyone to come and say to the Corinthians or to anyone with whom he was working, "You know, he is just teaching you so he can get your tithes. He just wants your money!" Paul did not want this.

In I Corinthians 8, Paul said, "I would not eat meat at all if it were to offend anyone. I would not eat meat for the rest of my life." This is the same principle in which he is instructing the Galatian brethren. Paul did not have an office to run or a car or things of the administrative sort we usually think of today. The point is that Paul would not accept monetary compensation in order to not offend anyone.

Let us consider the going out of the seventy elders.

**Luke 10:2-7** Therefore said he unto them, "The harvest truly is great, but the laborers are few: pray you therefore the Lord of the harvest, that he would send forth laborers into his harvest. Go your ways: behold, I send you forth as lambs among wolves. Carry neither purse, nor scrip, nor shoes: and salute no man by the way. And into whatsoever house you enter, first say, 'Peace be to this house.' And if the son of peace be there, your peace shall rest upon it: if not, it shall turn to you again. And in the same house remain, eating and drinking such things as they give: for the laborer is worthy of his hire. Go not from house to house."

We see that the laborer is worthy of his hire.

**I Timothy 5:17** Let the elders that rule well be counted worthy of double honor, especially they who labor in the word and doctrine.

Adam Clark comments here,

Almost every critic of note allows that *double honor*, here, signifies reward, stipend, wages. Let him have a double or a larger salary who rules well; and why? Because in the discharge of his office he must be at expense, in proportion to his diligence, in visiting and relieving the sick, in lodging and providing for strangers; in a word in his being given to hospitality, which was required of every bishop.

*The Expositor's Bible Commentary*, on this same section, states,

Elders, those who directed the affairs of the church. Those who performed their functions well were worthy of *double honor*. Since the word *honor* (5092) in this case means compensation, remuneration—that which is paid in honor of another's work—*double honor* probably refers to an honorarium or wage.

Zodhiates' *Bible Word Study Dictionary* says,

Used in the sense of a price paid for something, it has been suggested here that it be translated, *honorarium*, but that raises the problem of *double*. Double what was paid the widows, or double what the other elders received? The New English Bible suggests, "reckoned worthy of a double stipend." One other states, "deserving twice the salary they get.

The question is not whether the ministry should be paid; the question is, "What is double? What does it mean?" There is no question that the ministry should be paid a regular salary for what they do. There is further clarification in verse 18, which says, "...you shall not muzzle the ox which treads out the corn. And, the laborer is worthy of his reward."

Consider the Corinthian brethren. Paul had been developing godly character working with the Corinthian brethren, just as our own pastors develop godly character working with us.

**I Corinthians 8:13** Wherefore, if meat make my brother to offend, I will eat no flesh while the world stands, lest I make my brother to offend.

This is Paul's example to which I earlier alluded.

**I Corinthians 9:1-8** Am I not an apostle? Am I not free? Have I not seen Jesus Christ our Lord? Are not you my work in the Lord? If I be not an apostle unto others, yet doubtless I am to you: for the seal of mine apostleship are you in the Lord. Mine answer to them that do examine me [his work was obviously being scrutinized by some] is this, have we not power to eat and to drink [the expression which is left off here is "at your expense"]? Have we not power to lead about a sister, a wife, as well as other apostles, and as the brethren of the Lord, and Cephas? [The Catholic church hates this verse because it shows that Peter had a wife. He was not celibate.] Or I only and Barnabas, have not we power to forbear working? Who goes to warfare any time at his own charges? Who plants a vineyard, and eats not of the fruit thereof? Or who feeds a flock, and eats not of the milk of the flock? Say I these things as a man? [Do I make this up in my own mind?] Or says not the law the same also?

The law? Do you not know that this is the New Testament, Paul? The law has been done away! Paul was with Jesus Christ and he had the guts to say something like this when the law has been done away? Paul said, "I did not make this up, the law said it!" The word *law* here refers to the first five books of the Bible, the first five books through which we have been going.

**I Corinthians 9:9-10** For it is written in the law of Moses, "You shall not muzzle the mouth of the ox that treads out the corn." [Does God do this just for the oxen? He said, "Wake up, people!"] Does God take care for oxen? Or says he it altogether for our sakes? For our sakes, no doubt this is written?

If you muzzle the ox, then he cannot get any food and his power begins to wane. Very soon, this powerful animal, which God created for man's benefit, is of no use to him. The implication here is that if you silence the ministry, then who is going to feed us; who is going to prepare us; through whom will God work to take care of us? This is inspired for our sakes.

**I Corinthians 9:10-12** ...that he that plows should plow in hope [he that plows and plants for the harvest should eat of that harvest]; and that he that threshes in hope should be partaker of his hope. If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things? If others be partakers of this power over you, are not we rather?

If we hire another to paint our house and we pay him, or we hire someone to mow our lawn and pay him, or contract out for any other service, are not God's apostles and ministers better than these? They are feeding us spiritual food which will ensure our entrance into God's Kingdom.

**I Corinthians 9:12-13** Nevertheless we have not used this power [and we know the reason why: he did not want to give opportunity for others to gainsay]; but suffer all things, lest we should hinder the gospel of Christ. Do you 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?

Wake up! This is Old Testament! What happened to II Timothy 3:16? The Old Testament scriptures serve to make us wise unto salvation. Those are the only scriptures the early New Testament church had. The Old Testament scriptures have not been done away. These are the scriptures which contribute to our conversion!

**I Corinthians 9:14** Even so has the Lord ordained that they which preach the gospel should live of the gospel.

Let me paraphrase that last verse: "Even so, the Supreme Lord and Sovereign of the universe ordained, commanded, and arranged for the support of those who proclaim the gospel."

If anyone wants to argue with Jesus Christ that is fine! He is the One who established the tithing system.

*Today's Dictionary of the Bible*, on page 624 states the following:

Every Jew was required by the Levitical law to pay three tithes of his property: 1. one tithe for the Levites; 2. one for the use of the temple and the great feasts; and 3. one for the poor of the land. It cannot be affirmed that the Old Testament law of tithes is binding on the Christian church. Nevertheless, the principle of this law remains, and is incorporated in the gospel (I Corinthians 9:13-14); and if, as is the case, the motive that ought to prompt to liberality in the cause of religion and of the service of God be greater now than in Old Testament times, then the Christian ought to go beyond the ancient Hebrew in consecrating both themselves and their substance to God.

The commentators recognize the tithing principle in the New Testament. They may not admit adherence to the law of tithing or that a Christian must live by this law today, but at least they recognize the requirement to care for exactly that which God had established.

**Hebrews 6:19-20** Which hope we have as an anchor of the soul, both sure and steadfast, and which enters into that within the veil; whither the forerunner is for us entered, even Jesus, made an high priest for ever after the order of Melchisedec.

**Hebrews 7:1-3** For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; 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"; without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abides a priest continually.

No doubt, this Melchisedec was Jesus Christ.

**Hebrews 1:1-3** God, who at sundry times and in divers manners spoke in time past unto the fathers by the prophets, has in these last days spoken unto us by His Son, whom He has appointed heir of all things, by whom also He made the worlds; who being the brightness of His glory, and the express image of His person, and upholding all things by the word of His power, when He had by Himself purged our sins, sat down on the right hand of the Majesty on high.

We can also look at Colossians 1:16-17; Ephesians 3:9; and John 1:3 to see that Jesus Christ was the God who set up the world. Everything was created through Him—everything! God the Father created all by Jesus Christ. Jesus Christ was the God of the Old Testament, and He was Melchisedec.

**Colossians 1:16-17** For by Him were all things created, that are in heaven, and that are in earth, visible and invisible, whether they be thrones, or dominions, or principalities, or powers: all things were created by Him, and for Him: and He is before all things, and by Him all things consist.

**Ephesians 3:9** And to make all men see what is the fellowship of the mystery, which from the beginning of the world has been hidden in God, who created all things by Jesus Christ:

**John 1:3** All things were made by Him; and without Him was not any thing made that was made. In Him was life; and the life was the light of men.

**Hebrews 7:4** Now consider how great this Man was, unto whom even the patriarch Abraham gave the tenth of the spoils.

Paul taught that Abraham—the father of the faithful, held in high esteem by the Jews—tithed to Melchisedec.

**Hebrews 7:5-8** 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: but he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better. And here men that die receive tithes; but there he receives them, of whom it is witnessed that he lives.

The Levites received tithes, but all these physical priests eventually died. However, these tithes were still received, in a sense, by Melchisedec.

**Hebrews 7:9-10** And as I may so say, Levi also, who receives tithes, paid tithes in Abraham. For he was yet in the loins of his father, when Melchisedec met him.

Paul goes on to say that if, through the function of the Levitical priesthood who gave the law, a man could have been made perfect, then God would not have had to change the law. As it is, God did change the law—the order of the priesthood—to that of Melchisedec.

The Levitical priesthood could not accomplish the change in man's heart; the sacrifice of Jesus Christ was required along with the giving of the Holy Spirit. With that perfect sacrifice, Jesus Christ became the High Priest after the order of Melchisedec.

**Hebrews 7:11-12** If therefore perfection were by the Levitical priesthood, (for under it the people received the law,) what further need was there that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron? For the priesthood being changed, there is made of necessity a change also of the law.

Herbert W. Armstrong, on page 21 of *Ending Your Financial Worries*, wrote,

It does not say the law was abolished. The change in priesthoods makes necessary a change in the law. What law was thus changed? The very law this chapter is instructing New Testament Christians about—the tithing Law! "The sons of Levi have a commandment to take TITHES—according to the law" (verse 5).

**Hebrews 7:5, 12** 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—For the priesthood being changed, there is made of necessity a change also of the law.

This makes it very clear!

Again, from page 21 of *Ending Your Financial Worries*:

So tithing, far from being abolished is New Testament Law! But, because the priesthood has been changed to that of Jesus Christ—the Melchisedec Priesthood restored—the tithing law is also changed of necessity, so as to become God's system for financing the ministry of Jesus Christ. Actually, the law is merely restored as it was from the beginning.

We can see one example of where the administration of laws was changed in II Corinthians 3. We read here about the *ministration of death* being changed. The laws were not done away, just the administering of them.

As I was going through this subject I had questions that I would ask of myself. I found myself asking, "What was the Melchisedec priesthood like? Did this priesthood have elders and deacons?" From what I could see there was no "ministry" like what we have today. Melchisedec dealt with the heads of households, who, in turn, instructed their families.

I wondered with what He had to deal in this ministry, this priesthood. Since Noah was the eighth preacher of righteousness, He did not have many with which to deal up until Noah. He ministered to Abraham, Isaac, Jacob, and Joseph. Then when Israel was taken from captivity, God wanted millions of them to be a peculiar people to Him, His special people and an example to all the nations around them. God then sanctified a physical ministry, the Levitical priesthood, to teach them how to live.

The time came for Melchisedec to be born as Jesus Christ and to be sacrificed for all mankind. The Holy Spirit was given. The Levitical priesthood was *set aside*, because in Ezekiel 40 through 48, we read that the sacrifices conducted under this ministration will be made once again. It was set aside, and a new ministry was given to those the Father calls out of the world in this end time. Ephesians 4 mentions how God gave