

Thanks for your interest in  
**“Tithes and Offerings”**

It is my hope that the  
information in this booklet  
will help you understand  
what the Bible teaches  
about the subject of  
giving.



## About the Author

Chris Losey grew up in Calistoga, California. He received his Bachelor of Science degree from the United States Military Academy at West Point, New York, in 1973. After serving for five years as an infantry officer in the Army, he resigned his commission and returned to school receiving his Master of Divinity degree from Western Conservative Baptist Seminary in Portland, Oregon in 1982. After graduation Chris returned to the military where he served as a chaplain in the Air Force retiring in 1994. Since then he and his wife Sharon have ministered at Valley Baptist Church in San Rafael, California, where Chris serves as senior pastor. Chris and Sharon have been married for over 30 years and have two children, Christine and Rob.



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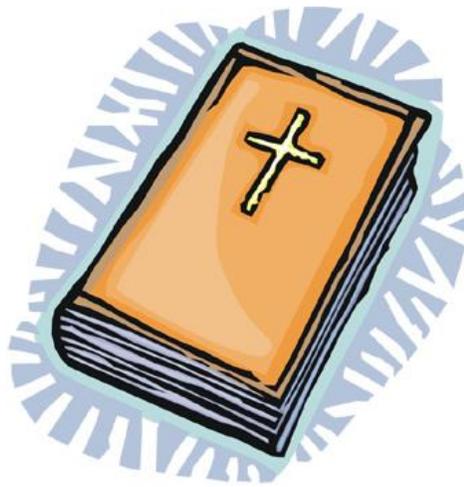
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Dedicated to those who want to  
understand Biblical teaching



# Tithes and Offerings

A 100 dollar bill, a 20 dollar bill, and a one dollar bill got together and were talking about the year they each had. The 100 dollar bill said, "My year was terrific! I went to Rio, Monte Carlo, Japan, and a half dozen other fabulous spots! I saw the greatest places in the world!" The 20 dollar bill said, "Well, my year wasn't quite as wonderful, but I still had a pretty good time. I went to lots of grocery stores and even got to go to a few baseball games and one good football game! It was lots of fun!" And the one dollar bill said, "Boy, I had a very boring year. I went from church to church to church..."

In a previous booklet entitled, "Money and the Bible," three key areas were explored: attitudes toward money (how to regard it), the acquisition of money (how to get it) and the administration of money (how to use it). In the section on the administration of money four important areas were touched upon: giving to God, giving to family, giving to those in need, and giving to the poor. This booklet goes one step deeper and zeros in on GIVING TO GOD.

The subject of GIVING TO GOD raises many questions: How are Christians to give? Is giving a requirement? Are Christians supposed to tithe? Are they to give offerings over and above their tithe? How often are they to give? Who are they to give to? All of these are valid questions. It is thus the purpose of this booklet to provide answers.

You are invited to turn in your Bible to Malachi 3:8-12 as the study begins. The following outline will be used in explaining the text.

- **God's Question and Accusation**
- **Man's Question**
- **God's Answer and Explanation**

Listen now to Malachi 3:8-12,

<sup>8</sup> "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed You?' In tithes and offerings. <sup>9</sup> "You are cursed with a curse, for you are robbing Me, the whole nation of you! <sup>10</sup> "Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the Lord of hosts, "if I will not open for you the windows of heaven and pour out for you a blessing until it overflows. <sup>11</sup> "Then I will rebuke the devourer for you, so that it will not destroy the fruits of the ground; nor will your vine in the field cast *its grapes*," says the Lord of hosts. <sup>12</sup> "All the nations will call you blessed, for you shall be a delightful land," says the Lord of hosts.

Let's jump into the outline:

### **God's Question and Accusation**

Listen again to the first part of verse eight, "Will a man rob God? Yet you are robbing Me!" It is amazing, but God asks the question, "Will a man rob God?" He follows this question with an accusation, "Yet you are robbing Me!"

Is it possible for a man to rob God? No man could overpower an omnipotent God could he? God would not allow Himself to be robbed, would He? And since God is all-knowing, how could a man rob God? Wouldn't God stop him in his tracks? Yet God says to the Jews, "You are robbing Me!" Amazing!

How can a person rob God? The answer is simple; by not giving what God requires! God directed His people to give tithes and offerings but many of the people refused.

God does not force people to do His will. Obedience is a choice that each person must make. People can choose to disobey God by failing to love one another, by choosing not to forgive one another, by not

forbearing with one another, or not serving one another. And people can disobey by failing to give what God requires. The Jews were guilty!

### **Man's Question**

But the Jews had a question regarding God's accusation. Look at the rest of verse eight, "But you say, 'How have we robbed Thee?'" The Jews were undoubtedly surprised by God's accusation of thievery. They were thinking, "How have we robbed God?" One of things that sinful people do best (or worst) is to question God statements. The Jews were obviously not convinced that they were thieves. They wanted a fuller explanation and God was about to give them one.

### **God's Answer and Explanation**

Listen to God's answer and explanation. The answer is short and to the point. God states that the Jews were robbing Him, "In tithes and offerings." Before looking at God's explanation, His short answer needs considerable elaboration. The elaboration will take the form of answering a number of questions regarding tithes and offerings.

- *What are tithes and offerings?*
- *When did tithing and offering start?*
- *Why were people to give tithes and offerings?*
- *Who was supposed to give tithes and offerings?*
- *Do tithes and offerings apply today?*

When the answers to these questions are clearly understood it will be obvious how the Jews were robbing God.

### ***What are tithes and offerings?***

The word *tithe* means a tenth part. God required that the Jews give a tenth of their flocks and crops to Him. Crops and Flocks represented the wealth of the people. Thus, if a person had ten new sheep in a year, he was required to give a tithe of one sheep. If a person harvested a 100

baskets of wheat, a tithe would be 10 baskets. They were to bring their tithes to the temple and give them to the Levites.

Besides tithes there were offerings. Offerings were given to God over and above the tithe. It can be said that the tithe fell into the larger category of offerings. There were the offerings/sacrifices that the priests/Levites offered beginning in Exodus 29. There was an elaborate system of offerings to be made by the priests for the sins of the people (Leviticus 1-9). And there was what was called the freewill offering given to meet a specific ministry need. The need was the construction of the tabernacle. Exodus 35:5-9 states:

<sup>5</sup> 'Take from among you a contribution to the Lord; whoever is of a willing heart, let him bring it as the Lord's contribution: gold, silver, and bronze, <sup>6</sup> and blue, purple and scarlet *material*, fine linen, goats' *hair*, <sup>7</sup> and rams' skins dyed red, and porpoise skins, and acacia wood, <sup>8</sup> and oil for lighting, and spices for the anointing oil, and for the fragrant incense, <sup>9</sup> and onyx stones and setting stones for the ephod and for the breastpiece.

Notice that the freewill offering was voluntary. People were only to give if they had a willing heart. Exodus 35:21 states,

And everyone whose heart stirred him and everyone whose spirit moved him came and brought the Lord's contribution for the work of the tent of meeting and for all its service and for the holy garments.

Verse twenty-nine goes on to say,

The Israelites, all the men and women whose heart moved them to bring material for all the work, which the Lord had commanded through Moses to be done, brought a freewill offering to the Lord.

When the freewill offering was taken an amazing thing happened! So much was given that Moses had to issue a command for the giving to stop. Exodus 36:6,7 states,

<sup>6</sup> So Moses issued a command, and a proclamation was circulated throughout the camp, saying, "Let no man or woman any longer perform work for the contributions of the sanctuary." Thus the people were restrained from bringing *any more*. <sup>7</sup> For the material they had was sufficient and more than enough for all the work, to perform it.

There are times in the church today when an offering is taken for a special project. This would be equivalent to a freewill offering.

### ***When did tithing and offerings start?***

Some people think that tithes and offerings began with the Mosaic Law, but this is not true. Both began before the law. The Ten Commandments were first given in Exodus chapter twenty with the rest of the Mosaic law given later. Although tithes and offerings are addressed in the Mosaic Law they were already in effect long before the law was formalized.

The first example of tithing is found in Genesis 14:17-20 which records the aftermath of the battle where Abram (later called Abraham) rescued Lot from a group of kings who had captured him.

<sup>17</sup> Then after his return from the defeat of Chedorlaomer and the kings who were with him, the king of Sodom went out to meet him at the valley of Shaveh (that is, the King's Valley). <sup>18</sup> And Melchizedek king of Salem brought out bread and wine; now he was a priest of God Most High. <sup>19</sup> He blessed him and said, "Blessed be Abram of God Most High, Possessor of heaven and earth; <sup>20</sup> And blessed be God Most High, Who has delivered your enemies into your hand." He gave him a tenth of all.

Hebrews 7:1-10 gives much more detail regarding Melchizedek and his priesthood.

Not only did Abram tithe before the law was given, but Jacob also tithed. Genesis 28 records the story where Isaac instructed Jacob not to marry a Canaanite woman and sent him to Paddan-aram to find a wife from Jewish stock. On his way Jacob had a dream and saw the ladder extending from the earth to heaven with angels ascending and descending on it. God spoke to Jacob in the dream and told him that He would bless him and make his descendants like the dust of the earth in number. Genesis 28:20-22 records what Jacob said and did the next morning:

<sup>20</sup> Then Jacob made a vow, saying, "If God will be with me and will keep me on this journey that I take, and will give me food to eat and garments to wear, <sup>21</sup> and I return to my father's house in safety, then the Lord will be my God. <sup>22</sup> "This stone, which I have set up as a pillar, will be God's house, and of all that You give me I will surely give a tenth to You."

In addition to being practiced by Abram and Jacob before the law, tithing was also prescribed by the law. Listen to Leviticus 27:30-33:

<sup>30</sup> "Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the Lord's; it is holy to the Lord. <sup>31</sup> 'If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it. <sup>32</sup> 'For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the Lord. <sup>33</sup> 'He is not to be concerned whether *it is* good or bad, nor shall he exchange it; or if he does exchange it, then both it and its substitute shall become holy. It shall not be redeemed.' "

The Jews were instructed to give a tenth of the seed of the land (e.g. grain...) and of the fruit of the tree to the Lord. If the giver wanted to redeem (buy back) his tithe he could do it by paying 120 % or its value

in money to the priest. In addition the Jews were to give a tenth of their flocks. Animal tithes could not be redeemed.

Notice that the tithe was not just required by God, it was holy to Him. For a person to withhold his tithe was to withhold that which was holy to the Lord. It would take a hardened heart to commit such a sin.

Not only did tithing start before the law, but offerings did as well. Cain and Abel gave offerings to God in Genesis 4:3-5. Jacob gave a drink offering to God in Genesis 35:14. In Genesis 18:12 Jethro gave a burnt offering to God.

Could it be that long before the Mosaic law God instructed His people about tithes and offerings? This seems to be a strong possibility, otherwise how would they have known to give them?

### ***Why were people to give tithes and offerings?***

The apparent purpose of tithes and offerings was the recognition that God was the provider and protector of His people. He was their God! It was He that would take care of them if they faithfully served Him. As they stepped out in faith and gave tithes and offerings, God would provide everything they needed and protect them from their enemies.

### ***Who was supposed to give tithes and offerings?***

Leviticus 27:34 states, "These are the commandments which the Lord commanded Moses for the sons of Israel at Mount Sinai." The tithe applied to the entire Jewish nation.

### ***Do tithes and offerings apply today?***

The question arises, "Do tithes and offerings still apply today?" I believe they do for a number of reasons.

First, both tithes and offerings were instituted before the Mosaic Law. It is invalid to say that because we are no longer under the Mosaic law that we no longer need to give tithes or offerings. It is true that the animal

sacrifices that were done under the law no longer apply because Christ was sacrificed once for all the sins of the world (1 Peter 3:18). But tithes and freewill offerings do apply.

Second, Christ did not do away with tithes and offerings. In Matthew 23:23 Jesus addressed the scribes and Pharisees and said,

Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.

Even though this took place before Jesus' death, if He wanted to indicate that tithing should be done away with, He could have done it here. Instead He said that the scribes and Pharisees did the right thing by tithing. Their mistake was not also showing justice, mercy and faithfulness.

The third reason why tithes and offerings apply today has to do with the New Covenant being stricter than the old. Consider Matthew 5:21,22:

<sup>21</sup> "You have heard that the ancients were told, 'You shall not commit murder ' and 'Whoever commits murder shall be liable to the court.' <sup>22</sup> "But I say to you that everyone who is angry with his brother shall be guilty before the court; and whoever says to his brother, 'You good-for-nothing,' shall be guilty before the supreme court; and whoever says, 'You fool,' shall be guilty *enough to go* into the fiery hell.

Notice how strict Jesus' instructions are compared to the old law. In the old a person was told not to murder. In the new he was told not even to be unduly angry.

Verses 27 and 28 state,

<sup>27</sup> "You have heard that it was said, 'You shall not commit adultery'; <sup>28</sup> but I say to you that everyone who looks at a woman with lust for her has already committed adultery with her in his heart.

The old law was concerned with actions. Jesus was concerned with attitudes. If a person had the right attitudes, right actions would follow. Jesus addressed the root of the problem which is really much stricter than addressing the problem itself.

In addition, Jesus' instructions on divorce in Matthew 5:31,32 are much stricter than the old law:

<sup>31</sup> "It was said, 'Whoever sends his wife away, let him give her a certificate of divorce'; <sup>32</sup> but I say to you that everyone who divorces his wife, except for *the* reason of unchastity, makes her commit adultery; and whoever marries a divorced woman commits adultery.

Since the new law asks more from the believer than the old, isn't it correct to conclude that the same is true of giving? If tithes and offerings were the standard in the old system, it might be accurate to see them as the bare minimum in the new.

### **God's Explanation**

Let's now return to Malachi 3:8-12 to see God's explanation. God said that the Jews were robbing Him in tithes and offerings, but He goes on to give an explanation with several key points. All of the points regard the subject of tithing. The first is:

#### ***The result of not tithing***

God begins His explanation by stating that the people were under a curse because they did not tithe, "You are cursed with a curse, for you are robbing Me..." These are strong words. They indicate the importance of

tithes and offerings to God. His command to give was not optional, it was serious business. Failure to keep it brought a curse. What kind of curse was it? It was a curse of being removed from God's protection. It was equivalent to what happens when a person is disobedient for any reason. Disobedience stops God's blessing and protection, and opens a person to the influence of the enemy. This will become clearer in future verses.

### ***The range (extent) of the tithing problem***

How widespread was the failure to tithe during that time in history? Did 10% of the people not tithe? 20%? More? The next phrase in verse nine gives a sad commentary, "...the whole nation of you!" The problem was so widespread that God could categorically say that the whole nation was at fault. How terrible! God had commanded His people to give, they refused and were suffering the consequences. Equally sad was the fact that the Jews didn't even know they were under a curse. Undoubtedly there was disease, crop failures and pestilence in the land, but the Jews never equated any of it to their failure to tithe.

### ***The requirement to start tithing***

In verse ten God gives a clear directive to His people, "Bring the whole tithe into the storehouse." The way for the Jews to get out from under the curse was to do what God had originally instructed; they needed to start tithing! They had to bring the whole tithe into the storehouse. They must not hold back any of it.

The temple had storehouses to keep grains and produce. God's requirement was not burdensome, it really was a test to see where the people's hearts were. The same is true today. The depth of a person's commitment to Christ often can be seen in his checkbook.

### ***The reasons for giving tithes and offerings***

God does not always give reasons for asking His people to do certain things, but in the case of tithes and offerings He gives a number of reasons. Listen again to verse ten, "Bring the whole tithe into the

storehouse, so that there may be food in My house..." The first reason for giving was:

### ***1. Provision - providing food for God's house***

What does it mean to have food in God's house? To understand this, it must be understood that the Levites and priests did not have a portion of the Promised Land. Joshua chapter thirteen gives the account of the tribes of Israel getting their inheritance in the Promised Land. Verse thirty-three states, "But to the tribe of Levi, Moses did not give an inheritance; the Lord, the God of Israel, is their inheritance, as He had promised to them.." With no land of their own, the tribe of Levi (including the Levites and priests) was supported by the gifts of their countryman. If people did not give, the tabernacle, and later temple ministry, could not continue the way God intended. The Levites and priests would be forced to work someone else's land to supply their needs, but that was not their job! Their job was to perform ministry before the Lord. It was the responsibility of their countrymen to give tithes and offerings so the Levitical ministry could continue undisturbed.

Today, tithes and offerings provide for the ministry of the local church and the ministries the church supports. Churches often give a considerable amount of their budget to missions around the world. If the finances do not come in, much of the ministry cannot take place. In some churches pastors have to work other jobs because the giving in the church doesn't cover their salary. I am so thankful to be part of a church that supports full-time pastors.

### ***2. Proving - proving God's promise to pour out a blessing***

Listen to a bit more of Malachi 3:10,

‘Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this,’ says the Lord of hosts, ‘If I will not open for you the windows of heaven, and pour out for you a blessing until it overflows.’

Although we are not to put God to the test in some ways, He does challenge us to test Him in one way. He states clearly that His intent is to bless His people, but that He won't bless them if they are disobedient. On the other hand, if they will be obedient and give the way he requires, He promises to pour out His blessing. Will the blessing always be material? No, but sometimes non-material blessings are the best!

### ***3. Protection - protecting the giver from the devourer***

Listen to Malachi 3:11 in which the Lord states, “‘Then I will rebuke the devourer for you, so that it may not destroy the fruits of the ground; nor will your vine in the field cast its grapes,’ says the Lord of hosts.” Those who chose not to tithe may not have realized the curse they were under. When God's protection was gone, bad things happened to crops. When these things happened the people likely lost more than their tithe. They probably rationalized that it was a good thing they had not tithed because if they had, they would not have had enough left over for themselves, but this is faulty reasoning.

The fact is, those who choose to give tithes and offerings, put themselves under God's protection. He often protects far more than what a person would have given. The car may not break down as much. People may not be sick as often. Business may go better...

### ***4. Praise - praise and glory to God***

Malachi 3:12 states, “‘And all the nations will call you blessed, for you shall be a delightful land,’ says the Lord of hosts.” If the Jews gave and God blessed, the nations around the Jews would recognize that the Jews were a blessed people. The nations would even call them blessed; not because the Jews were so great, but because their God was so great!

One of the highest compliments I have received was when someone said, “Pastor, you are a man of a great God.” Hopefully it was because they recognized God's blessing in my life. The person was not recognizing me as anything great, he was recognizing the God I serve.

Today when people give and God blesses, others will recognize God's blessing, and God will get the glory! The giving of tithes and offerings brings blessing. Blessing brings recognition. Recognition brings praise to God.

### **Understanding First Fruits**

Christians not only need to understand the reason for giving tithes and offerings, they also need to know when to give. The principle of first fruits is helpful here. Proverbs 3: 9,10 states,

<sup>9</sup> Honor the Lord from your wealth and from the first of all your produce; <sup>10</sup> So your barns will be filled with plenty And your vats will overflow with new wine.

In ancient times those who tithed were to give the first of all their produce to God. Take grapes for example. When the first grapes ripened on the vine, those were given to the Lord believing that He would protect the rest of the crop. This was an act of faith because the rest of the crop could be ruined by storm or blight.

So it is today. When a person gets a paycheck or gift he should tithe as soon as possible. He should not hold on to it to see if any emergencies arise during the rest of the month. Giving God the first fruits is an act of faith that shows Him that a person trusts Him for the future.

This raises the obvious question:

### **Why don't some people tithe?**

There are many answers to this question. Here are a few.

#### ***1. Apathy or ignorance***

Some people don't care what God requires and others don't know. After reading this message a Christian may still be apathetic, but he certainly cannot claim ignorance.

## **2. *Anxiety***

Some folks are afraid to tithe. Either they don't trust God or they have gotten themselves so overextended that they feel they can't tithe. When asked why they don't tithe, their response might be, "We literally can't tithe and still meet our other obligations."

If you say you can't tithe and yet are making interest payments on purchases, it could be said that those interest payments are part of the tithe that belongs to God. People need to work hard to get out of debt, and they need to set the goal of tithing by a certain date.

## **3. *Avarice (greed)***

Another reason some folks don't tithe is avarice. They just won't submit to God because they have a problem with greed. There are so many testimonies of folks who do tithe and have received great blessing from the Lord. A person who is greedy and won't tithe is under a curse and only hurting himself.

## **4. *Anger***

A fourth reason why some folks don't tithe is because they are angry with God, the church or someone in the church. It is dangerous to withhold one's tithe. In Mark 12:41-44 Jesus did not try to stop the widow from giving her mite even though she was giving it to a corrupt religious system. God used the Romans to destroy that system in A.D. 70 when they invaded Jerusalem and tore down the temple. If a person doesn't like what is going in his church he needs to either tithe and let the Lord work on the problem or switch to another church and begin tithing there. There is no excuse for withholding one's tithe.

## **Attitude and Giving**

The real key to a person's giving is attitude. He must have the mindset that God requires His children to give and rewards those who do.

2 Corinthians 9:5-7 teaches much in this regard. In these verses Paul addresses the Corinthians regarding the gift they were about to give to the ministry,

<sup>5</sup> So I thought it necessary to urge the brethren that they would go on ahead to you and arrange beforehand your previously promised bountiful gift, so that the same would be ready as a bountiful gift and not affected by covetousness. <sup>6</sup> Now this *I say*, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. <sup>7</sup> Each one *must do* just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.

Paul knew that the gift the Corinthians were going to give could be affected by covetousness. People could get greedy and renege on their support. Paul thus stressed three key principles. He encouraged the people to:

- **Give Bountifully**

If the people sowed sparingly, they would reap sparingly. If they gave bountifully, they would reap bountifully.

- **Give Purposefully**

Paul next instructed the people to purpose what to give and give it. Each person was to search his own heart before God and decide what he should give and then follow through in his giving.

- **Give Cheerfully**

God did not want the people to give grudgingly or under compulsion, but instead to give cheerfully. They should be excited that God wanted to use their resources to accomplish His work. What a privilege it was for them to give!

Someone said, "If it hurts to give, keep giving until the pain goes away."

Today, Christians must also give bountifully, purposefully and cheerfully. God loves a cheerful giver. Someone said that the most

cheerful time for them during the Sunday worship service was when they got to put their tithe and offerings in the offering plate. That is the type of attitude God desires.

The Macedonians were those kind of givers. They not only gave bountifully, purposefully and cheerfully, they gave sacrificially, much like the widow who gave her mite in Matthew 12:41-44. Listen carefully to 2 Corinthians 8:1-5 as the apostle Paul describes how the Macedonians gave,

<sup>1</sup> Now, brethren, we *wish to* make known to you the grace of God which has been given in the churches of Macedonia, <sup>2</sup> that in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality. <sup>3</sup> For I testify that according to their ability, and beyond their ability, *they gave* of their own accord, <sup>4</sup> begging us with much urging for the favor of participation in the support of the saints, <sup>5</sup> and *this*, not as we had expected, but they first gave themselves to the Lord and to us by the will of God.

The Macedonians gave sacrificially to the work of the ministry. Out of their own poverty they gave liberally. They gave over-and-above their ability and in the midst of affliction because they wanted to give. They even begged Paul for the privilege to give. That's giving! What an example for present-day Christians.

### **Final thoughts**

I believe that God wants Christians to give as a minimum, tithes and offerings. He does not expect non-Christians to give, but He does expect His children to give. If they do, they will help His work to go forward in a big way. If they don't, they will hinder His work and put themselves under a curse.

I read one story in a Christian journal that showed the importance of tithes and offerings. It went something like this: A lawyer came into a

church office to meet with the pastor. During their meeting the lawyer said that he represented a number of companies to which the church owed money. He wanted to know when the church planned to pay its bills. The pastor explained that the church simply could not pay its bills because it had used the money for other things. It had bought a boat for the Playwell family, a cabin for the Getaway family, several vacations for the Travelwell family, and the list went on... The lawyer responded that a church had no business buying such things for its members when it could not even pay its own bills. The pastor then explained that the church had not exactly bought those things for the families. Instead, the families failed to give their tithes and offerings and decided to use that money on themselves. As the lawyer left the church office he announced that he would see the pastor in court. I think you get the idea.

Great joy and blessing awaits those who choose to give bountifully, purposefully, cheerfully and sacrificially to God's work. God does not demand that we give all of His money back to Him, only a reasonable portion. Will you be part of this giving? Let's give together and see what great things God will do!

## **Reflection Questions**

1. In Malachi 3:8 God asks a question and then makes an accusation. What is His question, and what is His accusation? Pg 6,7
2. In Malachi 3:8, mankind also asks a question and God clearly answers it. What is man's question, and what is God's answer? Pg 7
3. What are tithes and offerings? Pg 7-9
4. When did tithes and offerings start? Pg 9-11
5. Why were people to give tithes and offerings? Pg 11



11. What were the four reasons that God gave the Jews for tithing?  
Explain each one. Pg 14-17
  
12. What four reasons are given in the booklet for why people often don't tithe? Pg 17,18
  
13. According to 2 Corinthians 8:1-5 and 2 Corinthians 9:5-7, how are people to give? Pg 18,19
  
14. In your own words, summarize the story of the lawyer and the pastor as told on page 20.
  
15. How are you doing in your Christian giving of tithes and offerings?