

Introduction

Many Christian churches today and through the centuries have practiced a form of giving known as tithing. Tithing is giving the tenth part of a particular amount or in other words ten percent of one's income. In this book, I will trace the biblical history of tithing from its origin to its fulfillment, revealing the implicit and explicit references hidden in scripture.

These biblical truths were granted by God to comfort and instruct me during a time of sorrow and condemnation. All this came about while I was attending a Bible study and the subject of tithing was mentioned. I unfortunately expressed that I was under the impression that the Law didn't apply to Christians. It was then that the leader of this study opened his Bible and the weight of the written law was read and judgment pronounced. In effect, I and all those who do not tithe were regarded as thieves. For the scripture read "Will a man rob God? Yet ye have robbed me..." Being branded a thief, others and I left hurt and dejected.

A few weeks passed and my wife and I boarded a plane to visit some relatives. In my mind, I could still hear him say, "You are robbing God!" As I opened my Bible and began reading, God revealed the truth of tithing and the condemnation that I was experiencing was lifted. I began to understand the completed work of the Lord Jesus Christ in light of His New Covenant of Grace. God had revealed that while I stood condemned in the sight of men, I was blameless in his sight.

Before God's word of comfort came to me, I was only under the impression that the law of tithing was fulfilled. Now, I had God's revelation and confirmation in my heart, mind and spirit. Much more than a feeling or experience, I now had the biblical understanding to share with others about their freedom that Christ had purchased for them. It became apparent and necessary to write down this understanding so that others may be blessed.

I learned two very valuable lessons that day: The difference between God's judgment and man's judgment, and the difference between the interpretive conclusion of scripture and God's revelation of scripture. As the Apostle Peter has said, "No prophesy of the scripture is of any private interpretation. For the prophesy came not in old times by the will of man; but holy men of God spake as they were moved by the Holy Ghost." Therefore, as the scriptures were inspired by God they must also be revealed by God. For without revelation from God, there can be no substance of truth, only conjecture.

May God grant you understanding in all things.

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The Origin of Tithing

As we read God's Word, the Bible, we find two examples of tithing given in the Book of Genesis. The first occurrence is between Abram and Melchizedek, king of Salem. After rescuing his nephew Lot and the inhabitants of Sodom from King Chedorlaomer,¹ Abram was approached by Melchizedek bringing bread and wine saying:

“Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he (Abram) gave him tithes of all.”²

Before we examine Abram's response to Melchizedek's blessing, let's examine his relationship with God. Abram had the blessings of God in his life before he had ever met Melchizedek. The LORD said that He would bless him and make him a great nation. Thus he was not bound by any law to give ten percent to Melchizedek. For the Mosaic Law, which requires tithing would not be given for another 400 years. And Abram was quite capable of offering his sacrifice to God without a mediator. On several occasions he had built altars and had made offerings on them. However, it is clear from the scriptures that Abram wanted to thank God for giving him the victory over a very powerful foe. Abram also wanted to acknowledge Melchizedek's relationship with God, by giving his gift to Melchizedek as an offering. Therefore, his act of tithing was the product of a thankful heart. Let's now examine the Biblical types that each man represents. Abram, at this time, was uncircumcised and represents both Jews and Gentiles who are righteous through faith. Melchizedek was both Prophet and King over the town called Salem (peace). He is

¹ Genesis 14:1-17

² Ibid., 14:17-20

shown in the scriptures typifying the Lord Jesus Christ in both office and provision of the new covenant symbols, bread and wine.

Though Abram gave a tenth of all the recaptured booty to Melchizedek, and Melchizedek does typify the Lord Jesus Christ in some ways, we should not simply and rigidly mimic Abram's response as many Christians do. Abram's response should remain Abram's, not ours. By setting the actions of others as strict examples to be followed, ritual superstitions begin to take the place of divine leading. Let me ask you some questions. Should Christians take their children to a mountain for sacrifice? Should they journey to far off lands or circumcise their children and themselves because Abram had done these things? Of course not!

Our faith and relationship with God must all be lead of the Lord. This includes our giving as well. This will be revealed in more detail later. For now, let us continue with our next example of tithing found in the book of Genesis.

Jacob, Abram's grandson, on his way to search for a wife from his own kinsmen,³ fell asleep and had an awesome dream. He dreamed he had seen a ladder stretching from the earth to heaven. God himself was standing above the ladder while his angels were ascending and descending upon it.⁴ In the dream, God promised to greatly multiply Jacob's descendants and give them the land on which he dwelt. God also promised to protect Jacob and be with him wherever he went. Jacob, awakening from his dream, was very afraid and he made 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 thou

³ Ibid., 28:7-9

⁴ Ibid., 28:10-12

shalt give me I will surely give the tenth unto thee”⁵

God kept his promise to Jacob and returned him safely and in good favor with his brother Esau.⁶ Though the Bible doesn't tell us what Jacob did with the ten percent portion he promised to God; it is possible that he offered it as a sacrifice to God on the altar he built at Shechem;⁷ immediately after being safely reunited with Esau. It is also possible that Jacob never kept his vow to God, which may explain in part why Jacob's descendants never built an altar or sacrificed to God while they were in Egypt. Their forefather Jacob never fully impressed upon them his faith and the reality of the God of his fathers.

These two examples are the first references we have concerning tithing. These are also the only two accounts given in the book of Genesis. The next reference to tithing is found in the law given to Moses, after the Egyptian enslavement, four hundred years later.

⁵ Ibid., 28:20-22

⁶ Ibid., 33:1-16

⁷ Ibid., 33:18-20

The Yearly Tithe

During the time of Israel's enslavement in Egypt, God had raised up a mighty prophet named Moses to lead his people out of captivity. Through Moses, God gave his law and commandments to the nation of Israel. The Pentateuch, which is the name attributed to the five books of Moses, contains many ordinances of worship and sacrifices for the nation. In it we see that the people were to dedicate ten percent of all the yield of the land, herds and flocks for a yearly celebration.⁸ This yearly gathering was a time of great rejoicing. People would travel far and wide to give thanks to the Lord and to present their gifts to God. Entire families including the servants were allowed to partake of the yearly tithe, enjoying God's provision for them.⁹ Ultimately, the purpose of this yearly feast was so that the people would learn to fear the LORD their God always.¹⁰

The Bible does not specifically state if the Israelites were to bring their tithe offering once a year on a specific date or divided amongst the three times a year when the nation was to appear before the LORD. Either way ten percent was all that was required.

Once the tithes had been gathered, God had explicit instructions on where the tithes were to be taken, what was to be done with them and who could participate in eating the tithes.

Moses instructed the Israelites, while they were still outside the Promised Land that when God had given them rest from all their enemies round about them that he would choose a place for his name to dwell. It was there the Israelites were to bring their offerings and tithes. No other place would be acceptable.

Once Israel was established in the land of Canaan, Shiloh was the

⁸ Leviticus 27:30

⁹ Deuteronomy 12:18

¹⁰ Ibid., 14:23

place God had chosen and the entire nation would gather there.¹¹ As time went on, the tent of meeting was frequently relocated and in the end Jerusalem would be the chosen city of God.¹²

If for any reason the people needed to buy back the produce portion of the land, God required the cost of the goods plus an additional twenty percent be given as a substitute. However, the tithe portion of the herds and flocks could not be bought back.

The LORD knew that it would not be easy for those who lived far away to attend. They would have to carry their loads of grain and herd their animals a very long distance. So he made provisions for them in His law.

“If the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set His name there, when the LORD thy God has blessed thee: Then shalt thou turn it into money in thine hand, and shalt go unto the place which the LORD thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, And the Levite that is within thy gates; thou shalt not forsake him: for he hath no part nor inheritance with thee.”¹³

Here we see the lawful establishment of the moneychangers for the sake of the people. Corrupt men would later inhabit this institution with profit only in mind. It was this group that Jesus drove out of the temple when he entered Jerusalem.¹⁴

We also see a demonstration of God’s permissive will in allowing

¹¹ Joshua 18:1, Deuteronomy 12:6-17

¹² 2 Samuel 6:12-17

¹³ Deuteronomy 14:24-27

¹⁴ Matthew 21:12

the people to purchase even strong drink for such a celebration. Obviously God does allow people the opportunity to exercise responsible judgment in some areas of life.

The last sentence of the above verse instructs the people not forsake the Levites within their towns but to provide for them from their tithe.¹⁵ These unregulated portions from the peoples' tithes were subject to the family's generosity. For the Levites were the priests of Israel, who were in charge of taking care of the tent of meeting and for presenting the sacrifices to God on their behalf. They had no land inheritance among the tribes of Israel.¹⁶ It wasn't until Israel settled down and stopped wandering in the desert that the Levites were to receive cities of their own to live in.

Forty-eight cities were later provided for the Levites, six of which were the cities of refuge for those who unintentionally killed someone.¹⁷

The Levites were also commanded to give a tithe from the portion they received from the people, to the high priestly family of Aaron.¹⁸ The High Priest's family would simply receive the hallowed part for themselves. Here lie several distinctions between the people, the Levites and Aaron's family. The people could only eat the tithe portion in that chosen place of God. In addition they could partake of their tithe portion and buy whatever they desired for their family's celebration. However, they were commanded to provide for the needs of the Levites as well. In contrast, the Levites could eat their portion in any city they desired. However, they could not partake of their offering to the High Priestly family.

Aaron's family would simply receive the ten percent portion from the Levites. They were allowed to eat their portion in any city

¹⁵ Numbers 18:24-26

¹⁶ Deuteronomy 12:12

¹⁷ Numbers 35:7

¹⁸ Numbers 18-25-28

they desired and were not required to give a portion of what they received to anyone.

In this chapter we have examined the commandments and responsibilities concerning the yearly tithes. In the next chapter we will examine the scarcely talked about commandments concerning the third year tithe.

<i>The People's Responsibilities</i>	
Set aside 10% of the land, herds, and flocks.	Leviticus 27:30
The tithe portion of the land was redeemable.	Leviticus 27:30
Bring the tithe to the place of God's choosing.	Deut. 12:6-17
Do not eat the tithe just anywhere.	Numbers 18:31
People may eat of the tithe along with family and servants.	Deut. 12:18
Convert the tithe into money if necessary.	Deut. 14:24,25
Buy anything they desired for the feast.	Deut. 14:26
Do not forsake the Levites.	Deut. 14:27

<i>The Levite's Responsibilities</i>	
Receive the tithes from the people.	Num. 18:26
Give a tithe of the tithes received to Aaron's family.	Num. 18:25, 26
Permitted to eat tithe in any town	Num. 18:31

<i>Aaron's Responsibilities</i>	
Receive the hallowed parts for themselves and family.	

The Third Year Tithe

In addition to the laws concerning the yearly tithe, the Israelites were commanded by God to direct the tithe portion of the produce of every third year to the Levites, the sojourners, the fatherless and the widows. The tithe portion of the produce, unlike the complete yearly tithe of produce, herds and flocks, were to be kept within the individual's town and not to taken to the place where God had chosen.

“At the end of every three years, you shall bring forth all the tithe of your produce of the same year, and lay it up within your towns; and the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled; that the LORD your God may bless you in all the work of your hands that you do.”¹⁹

Once the tithes were gathered, the people were commanded to make a public declaration concerning their obedience and would ask God to bless Israel. This act would help renew their minds and strengthen their faith and convictions toward God.²⁰

An interesting aspect of the third year tithe is that it is explicitly mentioned in only two places throughout the Bible: here in the Law and in the book of Amos.²¹ However, there are several occasions throughout Israel's history where the third year tithe could have been verbally proclaimed as part of God's commandments. For example, Ezra may have quoted it when he read the law to the returning captives from Babylon and the people renewed the covenant between them and God after the Babylonian Captivity. The Bible records in Nehemiah 8:3 that the Book of the Law was given to Ezra the priest, and he read it

¹⁹ Deuteronomy 14:28,29

²⁰ Ibid., 26:12-14

²¹ Amos 4:4,5

from early morning until midday. If Ezra read the entire book of Leviticus or Deuteronomy then he had to have mentioned the third year tithe. Other than the two explicit references and several implied references, the third year tithe is not mentioned much at all in scripture.

It should also be noted that there are those who suggest that this third year tithe is a second tithe in addition to the regular yearly tithes of the people. They suggest that ten percent went to the Levites solely, and an additional ten percent was used for yearly celebration purposes. This interpretation, as we have already read, is not in align with God's word. For only ten percent was required as the yearly tithe offering, not twenty percent. There are even those who suggest that three separate tithes were taken.²² Both suggestions seem improbable. It is clear that only ten percent was the required amount for the people to sanctify for a yearly celebration and that the produce portion of every third year was to be designated for the Levite priests, sojourners, fatherless and widows were to be provided for within the individuals' town. While the other elements for the yearly celebration, such as the tithe of the flocks and herds were still to be taken and enjoyed in the city of God's choosing.

Thus, the tithe portion of the produce of every third year was intended to include the needy in each town so that they also may rejoice, and not be left out of the celebration. Once again, God is making provision for the spiritual well being of the poor through fellowship and encouragement; as well as the bodily provision of food through the third year tithe portion of produce.

²² William Smith, *Smith's Bible Dictionary* (Jove Publications), Tithe p. 701

The King

After forty years of wandering in the desert, Joshua (Moses' successor) led the people into the land of Canaan and established the tribes of Israel as a nation. During the time following Joshua's death, God had appointed a series of seventeen judges over Israel. One of the last judges is the prophet Samuel. One day, the people approached Samuel complaining about his corrupted sons whom he had also appointed as judges over the people. His sons accepted bribes and perverted justice. So, the elders of Israel gathered together and requested a king to be set over them like all the other nations.²³ Samuel was hurt to hear that his own sons were being rejected as being lawbreakers, instead of law keepers. As Samuel prayed concerning their request, the Lord instructed him to heed their request; for they were not only rejecting Samuel's unrighteous sons, but also God's sovereign rule over them. Thus Samuel warned Israel about the type of king that was going to rule over them.

“This will be the manner of the king that shall reign over you: He will take your sons, and appoint them for himself, for his chariots, and to be his horsemen; and some shall run before his chariots. And he will appoint him captains over fifties; and will set them to ear (plow) his ground, and to reap his harvest, and to make his instruments of war, and instruments of his chariots. And he will take your daughters to be confectioners, and to be cooks, and to be bakers. And he will take your olive yards, even the best of them, and given them to his servants. And he will take the tenth of your seed, and of your vineyards, and give to his officers, and to his servants. And he will take your menservants and your maidservants, and your goodliest young men, and your asses, and put them to work. He will take the tenth of your sheep: and ye shall be his servants. And ye shall cry

²³ 1 Samuel 8:1-5

out in that day because of your king which ye have chosen you; and the LORD will not hear you in that day. Nevertheless the people refused to obey the voice of Samuel; and they said, Nay; but we will have a king over us; That we also may be like all the nations; and that our king may judge us, and go out before us, and fight our battles."²⁴

As you have just read, Samuel told the people that the king they sought would cause them and their children to serve his desires rather than God's. Prior to this, their concern was toward God and family. Now, all they wanted was a king; no matter what his actions might be toward themselves or their children.

In examining the new king's actions we find that he will take the tenth of the seed, vineyards and flocks and give it to his officers and servants. Samuel doesn't say, "a tenth" will be taken, he says, "the tenth" will be taken. The portion that would be shared between the people and the priests each year would be taken over. The focus would now be on the king's purposes, instead of God's purposes. This is exactly what took place as successive kings ruled in Israel. The tithes and offerings to God would eventually diminish and the yearly celebrations would come to an end.

The first king to rule Israel was Saul. As a young man of excellent physical stature, and anointed with God's Holy Spirit, he started out being a strong leader and powerful king. However, as Saul ruled Israel, he grew further apart from God. He frequently would disobey the Lord's prophetic leading over Israel; and turned to spiritualism and mediums for help. This caused Saul to ultimately forfeit the kingdom to David, his successor.

Thus, with the rejection of God as king, this one nation under God, indivisible, with liberty and justice for all, was eventually torn apart by amoral men in powerful positions. Truly there is a

²⁴ Ibid., 8:11-21

lesson to be learned from their mistake.

Tithing before the Captivity

From the reign of King Saul to the Babylonian captivity, four hundred years would pass. The manifested Shekinah glory of God, in Solomon's Temple, had solidified Jerusalem as the city of God's choosing.²⁵ Tragically Solomon's turning away from the Lord, by his many wives of differing religious influences, brought about the eventual dividing of the nation. Thus, the Lord had determined to tear the kingdom from the hand of Solomon and give it to his servant Jeroboam. This would occur in the days of Solomon's son, Rehoboam.

As Ahijah had prophesied,²⁶ the kingdom was divided in 975 B.C. into two nations. King Jeroboam would rule over the northern ten tribes of Israel and King Rehoboam ruled over Judah, which included the Levites. However, Jeroboam feared that the people would return to King Rehoboam's rule when they went to Jerusalem to worship. So he attempted to turn the people away from the LORD by setting up two golden calves as substitute deities and places of worship, one golden calf in Bethel and one in Dan. Jeroboam's actions started Israel down an abominable path that led to the eventual conquering of the northern kingdom two hundred and fifty-four years later by the Assyrians. And, the Babylonians would also eventually conquer the southern kingdom of Judah 300 years later.

We will now examine the explicit and implied references to the laws of tithing recorded in the scriptures for Israel and Judah. For the sake of brevity, much of both nations' histories have been omitted. However, each reference to tithing will be studied as it appears chronologically in scripture.

During the reign of King Jehoshaphat (870-848 B.C.), the king instituted major religious reforms throughout the southern

²⁵ 2 Chronicles 7:1-3

²⁶ 1 Kings 11:29-39

kingdom of Judah. He began by removing the high places and groves where the people would worship false gods. He then sent out priests, Levites and princes throughout all the cities of Judah, to teach the people from the book of the Law.²⁷ As a result, Judah grew prosperous and strong. Though the laws of tithing aren't explicitly mentioned at this time, we do see that the people were instructed and were familiar with all of God's laws, which included tithing.

The next reference to tithing is found in the book of Amos. Amos began prophesying in the northern kingdom of Israel during Jeroboam II reign in 720 B.C. approximately 85 years after Jehoshaphat's reign. Amos was a shepherd-farmer whom God had sent to warn the northern tribes of Israel of their impending destruction. The northern kingdom at this time was very powerful and prosperous. As all nations in this condition, they thought they were blessed and were pleasing God, by evidence of their prosperity. However, their powerful and wealthy status had little to do with their current spiritual and moral state.²⁸

Though the capital of northern Israel had been Samaria, Bethel and Gilgal held prominent positions as national religious and civil centers. People would gather and give sacrifices, offerings and even tithes. When Amos arrived he had many things to declare concerning their transgressions. They oppressed the poor, perverted justice and were very corrupt. However, the people still continued to perform their religious duties. Amos said,

“Come to Bethel and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years: and offer a sacrifice of thanks giving with leaven, and proclaim the free offerings: for this liketh you, O ye children of Israel, saith the LORD God”²⁹

²⁷ 2 Chronicles 17:9

²⁸ Amos 7:10

²⁹ Amos 4:4,5

“Forasmuch therefore as your treading is upon the poor, and ye take from his burdens of wheat...they afflict the just, they take a bribe, and they turn aside the poor in the gate from their right.”³⁰

Amos is addressing the current religious practices of the day. The rulers and priests were not only profiting from the poor, but also neglecting and abusing them. Remember, the third year tithe portion of the produce was for the fatherless, widow, sojourner and Levite. It was to be distributed to the poor and needy within the towns, so that they may be filled and not hungry. But, it is obvious that the third year tithe was not being adhered to. Nor did the priests and rulers regard justice for the poor. In fact, this entire religious system was unacceptable in God’s sight from its’ corrupt practices to even its’ location. Jerusalem was the place that God had chosen as the religious center of Israel, not Bethel and Gilgal. However, Israel continued to perform their religious ceremonies in these towns seeking to establish their own righteousness; contrary to God’s Word. Here is a time when people practiced religion with tithing; but neglected the weightier matters of the law: mercy, faith and justice. As we will see later, Jesus rebuked the Pharisees for just these same reasons.³¹

Note! It is very important as you study the Bible, to be careful of the English translations of some words. If you don’t examine the underlying Hebrew or Greek word, it can be misleading. For example, in Amos 4:4, the KJV properly uses the word “years” where it says, “bring... your tithes after three years.” The Revised Standard Version uses the word “days”, which could appear as three twenty four hour periods. It says, “Bring... your tithes every three days”.

Thus, the KJV more accurately defines the underlying Hebrew

³⁰ Ibid., 5:11,12

³¹ Matthew 23:23

word yamin;³² which means three yearly periods. Therefore, Amos 4:4 is referring to the third year tithes, which was not being distributed to the poor.

Hezekiah (726 - 697 B.C.) is the next king bringing reforms to Judah. He began his reign approximately 122 years after the reign of Jehoshaphat. Prior to Hezekiah's reign, the doors of the Temple were shut and his evil father, Ahaz, destroyed the holy vessels of the Lord. Hezekiah reopened the House of the Lord and instructed the priests and Levites to sanctify themselves for it was in his heart to make a covenant with God.³³ However, this covenant wasn't between Judah and God alone. No! It was to be between a reunited Israel and God. A wonderful task! To unite Judah and Israel in worship after being two separate kingdoms for almost two hundred years. Not everyone in the northern kingdom welcomed this invitation to celebrate the Passover in Jerusalem. Many laughed at the thought of this celebration, but many did attend.³⁴

The priests had cleaned out the Temple of the Lord and made everything ready for the Passover celebration. There was about a month delay in celebrating the Passover, because there weren't enough priests sanctified by the appointed time. However, the celebration was such a huge success once it got started that the whole assembly agreed to keep the Passover feast an additional seven days.³⁵

Hezekiah then commanded the people who lived in Jerusalem to give the portion due to the priests and the Levites; that they might devote themselves to the law of the Lord. The people responded generously and abundantly giving not only the Levites a portion of the tithe, but additional offerings as well.

This generous giving continued for four months straight resulting

³² Robert Young LL.D., Young's Analytical Concordance to the Bible, Nashville Thomas Nelson Publishers, 1982), p. 1080

³³ 2 Chronicles 29:1-11

³⁴ Ibid., 30:1-22

³⁵ Ibid., 31:3-19

in a giant heap. Additional storehouses had to be built to handle the abundance with the goods being distributed to the priests as they had need.³⁶ Unfortunately, there is no mention of committing the third year's tithe to include the poor at this time. Thus, it was not uncommon for kings to institute reforms throughout the land and not completely follow the whole law.

The next implied reference to the yearly tithe is found during Josiah's reign (641 - 610 B.C.). He began his reign at eight years of age seeking the Lord. When he was twelve, he began removing the high places, groves and images of false gods that again had spread through Judah. So zealous was Josiah for the Lord that he ground the molten and graven images into dust and spread it upon the graves of those who sacrificed to them. He then unearthed their bodies; burning their bones upon their own alters.³⁷

Josiah commanded that repairs be made to the House of the Lord. It was during this time that the Book of the Law was discovered by Hilkiah the priest, in the temple.³⁸ For a time, the Book of the Law was either lost or hidden during the previous reigns of Manasseh and Amon. Both of these kings were evil and had defiled the temple, with idols and altars to false gods.³⁹ When the Book of the Law was brought before Josiah and read, the king tore his clothes in reaction to the sentence of God's word towards those who transgressed His law. Josiah then sent men to Huldah the prophetess to verify of the Lord whether this was in fact His word to them.

After Huldah confirmed the words and curses of the covenant written in the law, Josiah gathered together all the elders of Judah and Jerusalem, the Levites, priests and all the people both small and great. He then read to them all the words of the covenant.⁴⁰

³⁶ 2 Chronicles 31:3-19

³⁷ Ibid., 34:1-7

³⁸ Ibid., 34:8-14

³⁹ Ibid., 33:21,22

⁴⁰ 2 Chronicles 34:18-30

Although tithing is not explicitly addressed during Josiah's reign, we do see that the people and priests did again have the law read to them, but it eventually was not enforced. This resulted in the invasion and expulsion of Judah to Babylon, under the reign of King Zedekiah.⁴¹

This concludes the reference to tithing before the Babylonian captivity of Judah. In the next chapter we will cover the return of the Babylonian exiles and the partial restoration of the Mosaic Law and tithing.

⁴¹ Jeremiah 24:8-14

After the Babylonian Captivity

In 587 B.C., approximately fifty years after Josiah's reign, King Nebuchadnezzar of the Babylonian Empire destroyed Solomon's Temple and the City of Jerusalem. God's word to the prophet Jeremiah concerning Judah's exile to Babylon had come to pass.⁴² God decreed Seventy years of exile before Judah would return to their land. At the end of the seventy years, approximately fifty thousand people returned to Jerusalem to rebuild the city. They began by setting up the altar in the House of the Lord again and offered sacrifices and burnt offerings to the Lord. As the people began to make preparations for the temple's foundation, a group of Samaritans approached Zerubbabel, who was the leader of the returning exiles. They desired to have a part in the temple building and the new city.⁴³ This group of Samaritans was the adversaries of Judah and Benjamin; who rejected the God of Israel and was only interested in their own selfish benefit. This is why Zerubbabel and the elders rejected the Samaritan offer. The Samaritan opposition and hatred of God was then clearly displayed in their reaction towards the returning exiles. They hired counselors against the builders to hinder the reconstruction of the Temple and the city. They also sent a letter to Artaxerxes, king of the Medo/Persian Empire, accusing the Jews of being insurrectionists. Artaxerxes then decided to temporarily stop the work until further notice.⁴⁴ This work stoppage lasted approximately two years, until God sent the prophet Haggai and Zechariah to encourage the people to start building again.⁴⁵ By this time a new king had come into power, so the adversaries of Israel sent another letter to Darius (Hystaspis) who was now ruling.

A search of the royal records was made to determine whether the Jews were actually given permission to rebuild Jerusalem in the

⁴² Jeremiah 24:8-14

⁴³ *Ibid.*, 3:1-6

⁴⁴ *Ibid.*, 4:1-16

⁴⁵ *Ibid.*, 5:1,2

first place. Once the king discovered Cyrus' letter concerning Jerusalem's rebuilding, Darius allow the Jews to continue building and even supplied them with money and goods to accomplish the work. The Temple was finally completed in the sixth year of the reign of Darius the king approximately twenty years after the original order to rebuild the city by Cyrus.⁴⁶ However the city and the wall would still take another fifty years to complete.

During the time of rebuilding, Nehemiah, Ezra and the appointed rulers oversaw the spiritual as well as the material reconstruction of Jerusalem. The scripture says,

“And all the people gathered themselves together as one man into the street that was before the water gate; and they spake unto Ezra the scribe to bring the book of the Law of Moses, which the Lord had commanded to Israel. And Ezra the priest brought the law before the congregation both men and women, and all that could hear with understanding, upon the first day of the seventh month. And he read therein before the street that was before the water gate from the morning until midday, before the men and the women, and those that could understand; and the ears of all the people were attentive unto the book of the law.”⁴⁷

Thus, the people continued to study the law and even kept the feasts of booths in which the people would dwell in huts with branches as roofs.⁴⁸ During this feast, the law was read daily.⁴⁹ And, on the fourth day, Ezra made a public confession before God.

The rulers, upon hearing Ezra's plea to God, determined to enter into a covenant with God concerning the giving of sons and

⁴⁶ Jeremiah 5:3-17, 6:1-15

⁴⁷ Nehemiah 8:1-3

⁴⁸ Ibid., 8:13-17

⁴⁹ Ibid., 8:18

daughters in marriage, the Sabbath, sacrifices, offerings, the House of the Lord, and tithing the first fruits of the ground.⁵⁰ The actual wording is,

“They clave to their brethren, their nobles, and entered into a curse and into an oath, to walk in God’s law, which was given by Moses the servant of God, and to observe and do all the commandments of the LORD, our LORD, and his judgments and his statutes.”⁵¹

What’s interesting about this renewed commitment to the covenant is that it was only a partial restoration of the law and was not acceptable in God’s sight. If you examine the scriptures closely, you will notice the people only committed to:

“to bring the tithes of our Land to the Levites, for the Levites should receive the tithes in all the farming communities. And the priest, the descendents of Aaron, shall be with the Levites when the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse. For the children of Israel and the children of Levi shall bring the offering of the grain, of the new wine and the oil, to the storerooms where the articles of the sanctuary are, where the priests who minister and the gatekeepers and the singers are; and we will not neglect the house of our God.”⁵²

Nowhere does it say the people committed to giving the full yearly tithe of the land, flocks, and herds. As you will see in the next chapter, the Lord will send the prophet Malachi to reveal His judgment against those who had entered into the “curse and the

⁵⁰ Nehemiah 10:28-39

⁵¹ Ibid., 10:29

⁵² Nehemiah 10:37-39

oath”.

Jerusalem Rebuilt

By approximately 420 B.C., the rebuilding of Jerusalem was complete and the city was flourishing. However, the commitment of the returned exiles in keeping God's commandments was severely diminished. The prophet Malachi appeared declaring over thirty types of transgressions that the people were committing. These were serious transgressions such as adultery, sorcery and robbing God in the giving of tithes and offerings. Yet, the Lord still desired to save His people and fellowship with them. However, the Jews repenting of their sins, and keeping the entire Mosaic covenant would only accomplish this. For thus said the Lord:

“For I am the LORD, I change not; therefore ye sons of Jacob are not consumed. Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of Hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of Hosts, if I will not open the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.”⁵³

Let me draw your attention to the words “meat” and “curse” in this passage. It is plain from this passage that God was specifically addressing the curse that they were under for not bringing in the meat portion of the tithe. As we read in the

⁵³ Malachi 3:6-12

previous chapter, Ezra and the people only committed to tithing the first fruits of the ground. As anyone can plainly see the above verse in no way, shape or form is verse addressing Christians under the new covenant. Unfortunately, it is this verse that has been used so many times to force Christians into giving tithes. Malachi was talking to those who had entered into a covenant with God, based on the Law of Moses. He wasn't addressing Christians who have entered into a covenant with God, based on acceptance of Christ's atoning death and resurrection.⁵⁴ These two covenants are very different.

Though God had sent Malachi, the nation continued to reject His word found in the law and spoken by the prophets. This continued rejection resulted in a famine of God's spoken word lasting approximately four hundred years⁵⁵ leaving the Greek and Roman Empires to invade and oppress Israel. Though God gave no prophets during this time, the people did have God's word in the form of the scriptures to lead and guide them until the day of their visitation by the Messiah.

⁵⁴ John 3:16,17

⁵⁵ Amos 8:11

From Old to New

The end of the four-hundred-year famine of God's spoken word saw the two greatest prophets the world has ever seen. They were John the Baptist and the Lord Jesus Christ, himself. John came in the power of Elijah, and as Christ has testified, "*Verily I say unto you, Among them that are born of women there hath not risen a greater than John the Baptist...*"⁵⁶ John didn't perform any great signs and miracles for the people to believe.⁵⁷ Rather, he preached repentance and offered a water baptism for the forgiveness of sins.⁵⁸ And, the common people received him gladly. But those who held themselves in authority over the common people disputed with John, not acknowledging him as a true messenger of God. Unfortunately, this resulted in his death.⁵⁹ There were some rulers, however, who did believe John and received water baptism.⁶⁰

When Jesus began his public ministry, he made it clear to those who followed him that one of his purposes in coming was to fulfill the law. Jesus said, "Think not that I am come to destroy the law, or the prophets: I am not come to destroy but fulfill."⁶¹ Though the people were familiar with the scriptures foretelling the arrival of both a prophet and a new covenant,⁶² they didn't have the story straight.⁶³ Therefore, the Lord had to instruct them properly as to God's purpose for the Messiah's first coming. Those who believed that Jesus was the Messiah, thought he would establish his kingdom right there and then by over throwing the Roman Empire and establishing himself as king. Jesus therefore had to teach them that:

⁵⁶ Matthew 11:11

⁵⁷ John 10:41

⁵⁸ Mark 1:4

⁵⁹ Matthew 14:10

⁶⁰ Ibid., 3:7-10

⁶¹ Ibid., 5:17

⁶² John 6:1-14

⁶³ Jeremiah 31:31

1. He came to fulfill the law and the prophets, which pointed to him.
2. That he was to die for the sins of the world.
3. He would not continue on earth to rule at this time.⁶⁴
4. He would send the comforter Holy Spirit, to be with believers.⁶⁵
5. His earthly reign would not begin till his second coming.⁶⁶

The law was to continue, but only till all was fulfilled. As Christ has said, “For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled.”⁶⁷

Now I’m sure someone is wondering why Jesus used the term “till heaven and earth pass away” with regard to the permanency of the law. There are two reasons for this: The first reason is that this confirmed the establishment of the Mosaic covenant, as still in existence and as sure as creation itself; while proclaiming the law’s eventual fulfillment. The second reason why Jesus was using the term “till heaven and earth pass away” is that he was referring to the promise of a new covenant. In the book of Jeremiah, God says:

“Behold the days come, saith the LORD that I will make a new covenant with the house of Israel and with the house of Judah: Not according to the covenant that I made with their fathers in the day that I took them by the hand to bring them out of the land of Egypt; which my covenant they brake, although I was a husband unto them, saith the LORD; But this shall be the covenant that I will make with the house of Israel; After those days, saith the LORD, I will put my law in their inward parts, and write it in

⁶⁴ John 14:1-3

⁶⁵ Ibid., 14:15-27

⁶⁶ Matthew 24:29-31

⁶⁷ Ibid., 5:18

their hearts; and will be their God, and they shall be my people. And they shall teach no more every man his neighbor, and every man his brother saying, Know the LORD: for they shall all know me, from the least of them; and will shall all know me, from the least of them unto the greatest of them, saith the LORD: for I will forgive their iniquity, and I will remember their sin no more.

Thus saith the LORD, which givest the sun for a light by day and the ordinances of the moon and of the stars for a light by night, which divideth the sea when the waves thereof roar; The LORD of Hosts is his name: If those ordinances depart from before me, saith the LORD, then the seed of Israel also shall cease from being a nation before me for ever”⁶⁸

Throughout Christ’s ministry on earth, he would repeatedly teach the people concerning the Old Testament scriptures. In Matthew, chapters five through eight, we have the Lord comparing the old laws to the new laws. Even during Christ’s dying moments, he was still teaching the people about the Messiah and was pointing them to the scripture. As Christ was on the cross, he cried out, “My God, my God, why hast thou forsaken me?”⁶⁹ This is the beginning of one of the greatest Messianic psalms portraying the Messiah’s death. This is the psalm that says, “they have pierced my hands and my feet; and for my garments, they cast lots.”⁷⁰ The following scripture as recorded by the Apostle John quotes Jesus again teaching us from the cross that His redemptive work is complete.

“Jesus knowing that all things were now accomplished that the scriptures might be fulfilled said, I thirst... When Jesus therefore had received the vinegar, he said, it is finished and he bowed his head and gave up the ghost.”⁷¹

“Yet it pleased the LORD to bruise him; he hath put him

⁶⁸ Jeremiah 31:31-36

⁶⁹ Matthew 27:46

⁷⁰ Psalm 22

⁷¹ John 19:28,30

to grief: when thou shalt make his soul an offering for sin, he shall see his seed, he shall prolong his days, and the pleasure of the LORD shall prosper in his hand. He shall see of the travail of his soul, and shall be satisfied: by his knowledge shall my righteous servant justify many; for he shall bear their iniquities.”⁷²

Now, if someone is still thinking the old law is in effect; I ask you then, “Should a man be circumcised or not? Should a person eat only clean foods? Should you keep the Sabbath day and all its laws? And, should you offer a sacrifice for breaking these commandments? If Christ is your sacrifice, should he die again, to pay the penalty for your transgressions?” The Bible says; “Christ was once offered to bear the sins of many.”⁷³ If you don’t hold to these teachings and disregard them now as a nonessential part of your relationship with God; then why do you still hold tithing to be mandatory? Not being circumcised or breaking the Sabbath was punishable by death. Yet, no one was condemned to death for not paying tithes. See how important circumcision and Sabbath obedience was, compared to tithing, yet Christ fulfilled them all.

Therefore, as abrupt as Christ’s crucifixion was on the cross, so is the annulling of the old laws on believers. And, as sure as the resurrection of Jesus, so is the new life imparted to the believer. There is no mixing of the covenants! You cannot add that which is old to that which is new. A person cannot be under any portion of the old covenant and be under the new covenant as well.

The church, which is the body of Christ, is comprised of both Jews and Gentiles. But before Christ could bring the two together, he had to abolish that which separated them.

⁷² Isaiah 53:10,11

⁷³ Hebrews 9:28

“For he is our peace, who hath made both one, and hath broken down the middle wall of partition between us; Having abolished in his flesh enmity, even the law of commandments contained in ordinances; for to make in himself of twain one new man, so making peace; And that he might reconcile both unto God in one body by the cross, having slain the enmity thereby...For through him we both have access by one Spirit unto the Father.”⁷⁴

Below are three tables depicting a comparison between the old and new covenant, law, and the man. I’m sure this will be very helpful in understanding the differences between each. I didn’t, however, take the time to expound on these differences. That would go beyond the intention of this book at this time.

<i>OLD COVENANT</i>	<i>NEW COVENANT</i>
Temporal (Jeremiah 31:31-37)	Eternal (Hebrews 9:12)
Sealed with animal blood (Exodus 6:6-8)	Established in Christ’s blood (Hebrews 8:9)
Earthly inheritance specified (Exodus 20:12)	Heavenly inheritance provided (John 14:2)
Ordinances for temple service (Hebrews 9:1)	Ordinances for earthly service (All of Christ’s teachings)

⁷⁴ Ephesians 2:14-18

<i>OLD LAW</i>	<i>NEW LAW</i>
Temporal (Galatians 3:19)	Eternal (Hebrews 9:12)
Added for transgressions (Galatians 3:19)	Provided for instruction (2 Timothy 3:16)
Made for the unrighteous (1 Timothy 1:9)	Made for the righteous (1 John 3:7)
Weak and unprofitable (Hebrews 7:18)	The Royal Law (James 2:8)
Shadow of good things to come (Hebrews 10:11)	Very image of things to come (Hebrews 10:1)
Abolished in Christ's flesh (Ephesians 2:15)	Established through Christ's flesh (Matthew 26:26-28)
Is the strength of sin (1 Corinthians 15:56)	Sin has no dominion (Romans 6:14)
Messiah is the end of (Romans 10:4)	Christ issues new commandment (John 13:34)
Could not justify (Acts 13:38,39)	

<i>OLD MAN</i>	<i>NEW MAN</i>
Under Old Covenant (Exodus 6:4)	Under New Covenant (Matthew 26:18)
Under God's law through Moses (Exodus 24:12)	Under God's grace through Christ (Ephesians 2:8)
Condemned under the law (2 Corinthians 3:7-9)	Freed from the law (Acts 15:1-29)
Sin separated him from God (Isaiah 59:2)	Sin paid and alive to God (Galatians 2:19-21)
Led by the law (Galatians 3:24)	Led by the Spirit (Romans 8:1,2)
Looked forward to Messiah's coming (Malachi 4:5)	Looking forward to Messiah's return (1 Thessalonians 4:16,17)

Christ's Teaching on Tithing

In our study of tithing in the New Testament, we cannot disregard the Old Testament foundation. The religious leaders during the time of Jesus were divided into several groups: Pharisees, Sadducees, Lawyers and Scribes. These men were responsible for the religious system of their time. In one of many disputes between them and Jesus, Jesus points out their hypocrisy.

“Woe unto the scribes and Pharisees, hypocrites! For ye pay tithe of mint and anise and cumin, and have omitted the weightier matters of the law, judgment, mercy and faith: these ought ye to have done, and not to leave the others undone.”⁷⁵

Like the prophet Amos, who was mentioned earlier, Jesus states that these people love to tithe and are diligent in doing so. However, they have neglected the weightier matters of the law, which they were under. That's why Christ spoke to the Pharisees, stating what their responsibilities were under the Law of Moses. We must not mistake Christ's rebuke to them, as his commandment to us. For, Christ never commanded his disciples after his resurrection to follow the old covenant Law of Moses. Nor did Christ rebuke any of the seven churches addressed in the Book of Revelation concerning the entire Mosaic Covenant. This would be contrary to Christ's purpose of fulfilling the law, and of establishing a new covenant in his blood.

Jesus also told a parable to some who trusted in themselves that they were righteous and despised others. This is the parable of the Pharisee and the tax collector.

“Two men went up into the temple to pray; the one a

⁷⁵ Matthew 23:23

Pharisee, and the other a publican (tax collector). The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican. I fast twice in the week, I give tithes of all that I possess. And the publican, standing afar off, would not lift so much as his eyes unto heaven, but smote his breast saying, God be merciful to me a sinner. Jesus said, I tell you, this man went down to his house justified rather than the other: for everyone that exalteth himself shall be abased; and he that humbleth himself shall be exalted."⁷⁶

It is obvious from the parable the one who Jesus considered as righteous. It certainly wasn't the man who tithed and compared his works to someone else's. As the Bible states, "All of our righteousness is as filthy rags". But, still this snooping around and constant comparison to see if our actions measure up to everyone else's, goes on all the time. For example, church offerings are collected each week and as the plate passes by the temptation to see what the other person is giving enters people's hearts. The seeds of self-deception are sown and begin to take root. The offering plate is then past to those responsible for counting the money. The seeds then begin to put forth stems and the weed of self-deception grows higher in the garden until it finally reaches the point of flowering. It is now fully mature and ready for propagation by the sowers. The corrupted seeds now are sown towards the good ground, where there is plenty of room to grow.

Without explicitly portraying each stage in the spreading of the weed called self deception, I think you can readily see that Christians often compare themselves and their relationship with God to their deeds; tithing in particular. I've attended churches where if you didn't tithe and be like the model Pharisee,

⁷⁶ Luke 18:9-14

concerning your diligence to tithing, you were looked down upon. Many people whom I have spoken with that do not tithe, but do give offerings, often feel condemned because they don't practice tithing. This must stop! For even if people give all they have, not just 10%, and they don't possess love; it profits them nothing.⁷⁷

All those years and all that money may be lost because people would rather play the Pharisee, rather than love their brother. Appearing righteous, means more to them than being righteous. Who is it that is forcing you to tithe so that you are bitter and feel that you must make others tithe also? How high does the legalistic ladder reach in your church, and where are you on that ladder? Get off, before it's too late, before another innocent brother or sister is hurt by your self-righteous accusations.

If you have been on the receiving end of someone's legalism, you must recognize where this condemnation comes from and what God has to say about tithing. As you will see, if you don't tithe, you are not alone. For there was not one Spirit led Christian in the early church that tithed.

⁷⁷ 1 Corinthians 13:3

The New Testament Church And the Law

After the resurrection of Jesus, we find the early church growing mightily and branching out. As time went on, the book of Acts records, “*Certain men which came down from Judah taught the brethren, and said, Except ye be circumcised after the manner of Moses, ye can not be saved.*”⁷⁸ These men spread this teaching throughout Antioch upsetting many Christians. The Apostle Paul and Barnabas fervently disputed this false teaching with those who were corrupting the faith. After much debate, the new believers who desired to know the truth of the matter determined that Paul, Barnabas, and certain others should go to the apostles and elders in Jerusalem about this teaching.⁷⁹ The Apostle Paul, however, was firmly convinced that circumcision had nothing to do with salvation. He was not going to Jerusalem to settle any doubts that he might have had within himself. Nor was Paul going to Jerusalem just because the brethren requested it. Their request only revealed their lack of faith in Paul’s authority and apostleship. Paul did not run to and fro at the whim of others. If he did, he would be a man pleaser and not a servant of God. Rather, God had to instruct Paul to go to Jerusalem for the sake of the church.⁸⁰

*“When Paul, Barnabas and the others arrived at Jerusalem, they were welcomed by the church, and of the apostles and elders, and they declared all the things God had done with them. But there rose up certain sect of the Pharisees which believed, saying, That it was needful to circumcise them, and to command them to keep the Law of Moses.”*⁸¹

⁷⁸ Acts 15:1

⁷⁹ Ibid., 15:2

⁸⁰ Galatians 2:1,2

⁸¹ John 19:28,30

“And when there had been much disputing, Peter rose up, and said unto them, Men and brethren, ye know how that a good while ago God made choice among us, that the Gentiles by my mouth should hear the word of the gospel and believe. And God, which knoweth the hearts, bare them witness, giving them the Holy Ghost, even as he did unto us; And put no difference between us and them, purifying their hearts by faith. Now therefore why temp ye God, to put a yoke upon the neck of the disciples, which neither our fathers nor we were able to bear? But we believe that through the grace of the Lord Jesus Christ we shall be saved, even as they.”⁸²

After hearing testimonies again of what God had done through Paul and Barnabas among the Gentiles, James also rose up and persuaded the assembly by quoting the prophet Amos saying,

“After this I will return, and build again the tabernacle of David, which is fallen down; and I will build again the ruins thereof, and I will set it up: That the residue of men might seek after the LORD, and all the Gentiles, upon whom my name is called, saith the LORD, who doeth all these things.”⁸³

James concluded by saying, “Wherefore my sentence is, that we trouble not them, which from the Gentiles are turned to God: But that we write unto them that they abstain from pollution of idols, and from fornication, and from things strangled, and from blood. For Moses of old time hath in every city them that preach him, being read in the synagogues every Sabbath day.”⁸⁴

“Then pleased it the apostles and elders, with the whole

⁸² John 15:7-11

⁸³ Amos 9:11,12

⁸⁴ Acts 15:19-32

church, to send chosen men of their own company to Antioch with Paul and Barnabas; namely, Judas surnamed Barsabas, and Silas, chief men among the brethren: And they wrote letters by them after this manner; The apostles and elders and brethren send greeting unto the brethren which are of the Gentiles in Antioch and Syria and Cilicia. Forasmuch as we have heard, that certain which went out from us have troubled you with words, subverting your souls, saying, Ye must be circumcised, and keep the law: to whom we gave no such commandment: It seemed good unto us, being assembled with one accord, to send chosen men unto you with our beloved Barnabas and Paul, men that have hazarded their lives for the name of our Lord Jesus Christ. We have sent therefore Judas and Silas, who shall also tell you the same things by mouth. For it seemed good to the Holy Ghost, and to us, to lay upon you no greater burden than these necessary things; That ye abstain from meats offered to idols, and from blood, and from things strangled, and from fornication: from which if ye keep yourselves, ye shall do well. Fare ye well.

So when they were dismissed, they came to Antioch; and when they had gathered the multitude together, they delivered the epistle: Which when they had read, they rejoiced for the consolation: And Judas and Silas, being prophets also themselves, exhorted the brethren with many words, and comforted them.”⁸⁵

The new believers, Gentiles as well as Jews, were saved through the grace of the Lord Jesus Christ. They were not under the yoke or burden of the law. Whether it was circumcision, tithing, Sabbath keeping, or anything else contained in the law, the believers were not to be subordinate to it. The council at Jerusalem and the Holy Spirit of God confirmed this. What a

⁸⁵ Acts 15:19-32

relief it was for the new believers to find out that their relationship with God was based on faith, by what God had done through the Lord Jesus Christ, and not based on what they had to do. As Jesus had said, “It is finished.”⁸⁶

Even back in the first century church, there were Christians with their mind set on following the Law. James didn’t fully grasp the righteousness based by faith solely. For it was James who suggested that the new believers had to abstain from meats offered to idols. Jesus had declared that all food was clean and Paul helps us realize that idols are nothing. Unfortunately, there are millions of people who have never fully grasped this truth. They live in bondage to that which always brings condemnation, the Law. For the Law of Moses magnifies God’s righteousness, while focusing on our unrighteousness. In the realm of the law, the emphasis is on God’s demands on our lives. In the realm of God’s grace, the emphasis is on God’s demands on Jesus’ life; which he fulfilled. Now with the demands of God being settled, Christ gives us his righteousness as a free gift.⁸⁷ It’s no wonder the new believers rejoiced when it was confirmed that their relationship with God was based on faith in Jesus Christ

⁸⁶ John 19:28,30

⁸⁷ Romans 6:23

The Famine Relief Project

“Now they that were scattered abroad upon the persecution that arose about Stephen traveled as far as Phenice, and Cyprus, and Antioch, preaching the word to none but unto the Jews only, And some of them were men of Cyprus and Cyrene, which, when they were come to Antioch, spake unto the Grecians, preaching the Lord Jesus. And the hand of the Lord was with them: and a great number believed, and turned unto the Lord.”⁸⁸

“And in these days came prophets from Jerusalem unto Antioch. And there stood up one of them names Agabus, and signified by the Spirit that there should be a great dearth (famine) throughout all the world: which came to pass in the days of Claudius Caesar. Then the disciples, every man according to his ability, determined to send relief unto the brethren which dwelt in Judea: Which also they did, and sent it to the elders by the hands of Barnabas and Saul (Paul).”⁸⁹

If ever there was a need for tithing, it was during this great famine. Christians could have begun condemning each other for not participating in bringing aid to the brethren in Judea. It would have been very easy for those of a Pharisaic mind and those who were greedy for gain, to use this famine as an excuse to bring the churches under the yoke of the law again. Anyone could have used the possible death and starvation of thousands as a knife to exact a tithe out of the people. But how did the New Testament church handle this crisis?

The New Testament church dealt in offerings not tithing. The

⁸⁸ Acts 11:19-21

⁸⁹ Ibid., 11:28,29

Apostle Paul, who was one of the leading coordinators of the project writes: “Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.”⁹⁰ Also, Paul sent brethren to those in Achaia in advance that their contributions would be ready as a willing gift, and not an exaction. Paul writes to them:

“But this I say, He which soweth sparingly shall reap also sparingly; and he that soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.”⁹¹

Let’s examine some key words that Paul is using in connection with the famine relief offering. The first word is grudgingly: to be unwilling, disinclined; done or made without desire. In this famine project, Paul did not want to make people give if they did not want to. I’m not saying that it is good to withhold anything from the needy; when it is in your power to do good. I’m saying that God gave them the responsibility of determining how much they wanted to give. No set percentage was levied on the believers. The second word is necessity: the compulsion or constraint of man-made circumstances, habit, custom, law, etc.; logical or moral conditions making certain actions inevitable or obligatory. The use of these words makes it clear that Paul did not want the believers pressured or condemned in any way in their participation or lack of it in this project.

It has been this project’s example of giving on the first day of each week that has been followed by churches for centuries. Sadly, with many churches today it isn’t enough to give weekly. But a twisted form of tithing had to be introduced. To make matters worse, in some churches today, tithing (the exaction of

⁹⁰ 1 Corinthians 16:2

⁹¹ 1 Corinthians 9-6-8

ten percent) is expected of church members, and in most cases is mandatory; with regard to church membership. What benefit does the believer receive from God, if he or she grudgingly gives their ten percent? None! God loves a cheerful giver. What benefit does the believer receive from God, if they give their ten percent diligently and look down upon others who do not tithe, but do give offerings? None. The Bible states that they who compare themselves with another are not wise.⁹² But what of the believer who uses ten percent as a guideline in their giving. It profits him nothing. Now, before you get all upset, hear why it profits nothing. The Bible says,

“For as many are led by the Spirit of God, they are the sons of God”⁹³

“For as many as are of the works of the law are under the curse: for it is written, Cursed is everyone that continueth not in all things which are written in the book of the law to do them. But that no man is justified by the law in the sight of God, it is evident: for, the just shall live by faith. And the law is not of faith: but, the man that doeth them shall live in them. Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, cursed is every one that hangeth on a tree...”⁹⁴

“If righteousness came by the law, then Christ is dead in vain.”⁹⁵

There is also no reward for those whose actions do not proceed from their heart. “But, God be thanked, that ye were the servants of sin, but ye have obeyed from the heart that form of doctrine which was delivered you.”⁹⁶ Here is another question.

⁹² 2 Corinthians 10:12

⁹³ Romans 8:14

⁹⁴ Galatians 3:10-13

⁹⁵ Ibid., 2:21

⁹⁶ Romans 6:17

Is it acceptable in the sight of God to follow other people's examples of faith and ignore the Holy Spirit's leading in your life? Again, I refer you to Abraham and ask whether or not you should bring your son to a mountain for sacrifice or sojourn to far off lands just because Abraham did these things. Only if God instructs us to do these things should we do them. Otherwise, it is futile to think we are pleasing God. If Abraham determined to give five percent or fifteen percent, instead of ten percent to Melchizedek, would he be any less righteous or more faithful? Of course not! Abraham's righteousness was manifested apart from his gift to Melchizedek. Melchizedek blessed Abraham before Abraham gave his offering. God spoke to Abraham and promised to bless him, make his name great, and make him a great nation before he ever met Melchizedek. In fact, Abraham had already left his homeland and was in the Promised Land. You see, Abraham believed God and it was reckoned to him as righteousness, before the law came. Abraham had the promises of God before he tithed. His tithing, like the Pharisee Jesus spoke about in the parable of the Pharisee and the tax collector,⁹⁷ did not justify him one iota in the sight of God. And, it will not justify us either. As Abraham was instructed and lead to do the things he did; we also must be instructed as to how, when, and where we serve the Lord. Many times Jesus said, "He that hath ears to hear, let him hear."⁹⁸

So, why do churches put a burden of tithing around the neck of believers? Some will say, "Our tithes go to a good purpose. We are able to do many good works in the name of God." And I would say Amen! Doing good works with our Father is wonderful and needful. But accomplishing these works with a yoke tied to our brother's neck is not the way to do it.

How then do we accomplish it? The same way the early Christian Church met the needs of the famine victims in Judea through love

⁹⁷ Luke 18:9-14

⁹⁸ Matthew 11:15

offerings, through generous giving from the heart. Like the Apostle Paul said to the Corinthians who were participating in the relief project, “Each one (individually) must do as he has made up his mind, not reluctantly or under compulsion (church compulsion, law compulsion, peer pressure) for God loves a cheerful giver. And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work.”⁹⁹

Now, some will say, “That’s not practical! A church cannot operate on just offerings”. To this I say, “Baloney!” Has money become more important than the spiritual growth of one another? Doing things from the heart? Loving from the heart? Giving from the heart? Not under compulsion of law, or doctrine, or edict, or commandment, or example! Let’s not live by someone else’s example of faith and ignore what the Holy Spirit says to us; as individual members of the body of Christ. Am I now trying to scatter you, the church? God forbid. But let us be of the same mind and spirit, united in love. Again, doing God’s good works through love, faith and obedience to Christ, that’s how you get the work of God accomplished.

⁹⁹ 2 Corinthians 9:8

Fallen from Grace

The book of Galatians is an expository on the subject of justification by grace and not the law. It has been called the Magna Charta of spiritual emancipation.¹⁰⁰ The message in this book; along with the book of Romans and the other epistles, proclaim loud and strong the salvation of God apart from works of the law.¹⁰¹ In fact, the writer of the book of Galatians is even bold enough to state, “Christ is become of no effect unto you, whosoever of you are justified by the law; ye are fallen from grace.”¹⁰²

If a person tithes, does that mean that person has fallen from God’s grace (to the point of losing their salvation), found in Christ? By no means! It is the person who “would be justified” by the act of tithing, who has fallen from grace. It is a state of being. That person desires to be justified by his acts; either apart from Jesus’ work on the cross or even in addition to Calvary. Many people are in danger of falling away from grace, because they think that salvation is dependent upon Christian responsibilities and activities. They are wrong. Salvation is complete. Christ’s justificational gift of salvation should not be confused with heavenly rewards. These two areas are very different.

The first, salvation, is a gift. It cannot be earned nor acquired any other way but from God the Father, through Jesus Christ; the single mediator to all mankind.¹⁰³ The second heavenly rewards, is something that has to be earned by you. Now, I know many people maybe in disagreement with this statement already, because it may be new to them.

¹⁰⁰ F.W. Farrar, Messages of the Books of the Bible, (London, MacMillan & Co., Ltd., 1909) p.258

¹⁰¹ Romans 6:4, Ephesians 2:15 and Titus 3:19

¹⁰² Galatians 5:4

¹⁰³ 1 Timothy 2:5

I don't know why they are surprised to hear this or possibly are in disagreement with working for your heavenly rewards. Many people have been trying to supplement their salvation gift from God through their obedience to Christ in the area of good works for centuries. Many people fall into the trap of thinking; because they are more obedient this affects their salvation. It doesn't. Nor does it make you or I any better than anyone else. Jesus said, *"When ye shall have done all those things which are commanded you, say, We are unprofitable servants: we have done that which was our duty to do."*¹⁰⁴

Your obedience to Christ, which is manifested through your good works enables you to be a more dependable servant and a more effective witness; here on earth. Heavenly rewards are dependent on your salvation. Salvation is not dependent on rewards or works. Either your a Christian or you're not. Either you are saved or lost. Wait a minute! Does that mean, in order for me to get heavenly rewards I have to work for them? They won't be given to me as a gift? No! They won't just be given to you. Salvation will be given you. It's a gift. It's free! Rewards like the crown of life, ruling over cities or even having heavenly treasures; will have to be earned by you. Our Lord accomplished his work on the cross by faith and paved the way for us to come to the Father. So, we must also accomplish the work that our Father has given us to do, by faith. Through Jesus, we can receive the ability to store up treasures in heaven; not necessarily the treasures themselves.

Now, if you are a Christian, you already have the ability to obtain heavenly rewards. God has given each one of his children the Holy Spirit. To be without the Holy Spirit, is to be without the seal of our guarantee of inheritance.¹⁰⁵ And, it's the Holy Spirit who will enable us to live our lives and accumulate those

¹⁰⁴ Luke 17:10

¹⁰⁵ Ephesians 1:13-14

heavenly treasures. Since we now know that we have the ability to store heavenly treasures, the question remains, “Can we earn heavenly rewards by tithing and/or by simply giving free will offerings?”

If God leads you to give a certain amount and it happens to be ten percent then you will be storing treasures in heaven. If God leads you to give more or even less; you will receive the full reward that God has for you, not more and no less. There is no set percentage your can bank on. We must follow his Holy Spirit. If we resist, we are not blessed. If God says, “Pay back the money you owe somebody first, then give your gift to the church.” Should we say, “Sorry Lord. My church wants me to give ten percent each week. I can’t pay back the money I owe this person yet.” Or, if God asks us to give more than ten percent, should we close our ears and hearts to the Lord and look only to the law? By the way, God does want us to be reconciled to one another, before we offer a gift upon his altar. So, go pay back what you owe to your family, friends or whoever, first! Then offer your gifts upon his altar. And I’m not talking about a monthly loan payment on your car or house mortgage. Those are contracts you have entered into and agreed to stretch out the payments at interest.

If we are ever to learn the truth, we must learn to listen and follow God’s Holy Spirit; or else, we will be deceived, used and ruined through our own stubborn hearts. Therefore, rely on Christ Jesus and put no confidence in your offering; but in his offering! For, “It is a fearful thing to fall into the hands of the living God.”¹⁰⁶

¹⁰⁶ Hebrews 10:31

Guilty or Not Guilty

Is it possible to intentionally break God's law and be guiltless? Is it possible to break one law and yet be justified by another?

Let's look at some possibilities. If a person gives offerings in the amount of ten percent or more, is his offering sufficient to cover the tithe law; which some consider being a Christian requirement? The more liberal Pharisaic type of Christian may say, "Yes, his offering is enough; since he has given ten percent or more." While the stricter Pharisaic Christian may say, "No, this person is dealing in offerings only. He is perverting God's law concerning tithing and even neglecting it altogether. He is robbing God! He should give both tithes and offerings."

Given these two types of people with their possible thought processes; let's examine what their judgment would be if a person gave less than ten percent as an offering. The liberal Pharisaic Christian would have to condemn this person for not fulfilling the law. Since, he himself is attempting to live under the law. He may even feel betrayed by his brethren who are not sharing his burden. This person is not completely at fault since his attitude may be caused by his limited knowledge of God's word and the reinforcement of inaccurate doctrines taught by men.

The stricter Pharisaic Christian, without a doubt, would find this person guilty and probably seek some form of punishment against him. Few people would look deeper into why this person couldn't or wouldn't give ten percent. Even fewer would hold this person guiltless. How do you think God regards this person? Would he be guilty or not guilty?

In Matthew 12:1 we find Jesus' disciples intentionally breaking the law of God concerning the Sabbath. They were gathering food on the Sabbath, which means they were working. The Pharisees saw them and said that it was not lawful to do this on the Sabbath. They were breaking God's commandment! Jesus

reminded them of David breaking the law and told them that even the priests profane the Sabbath and are guiltless. The Lord then said that one greater than the temple was there. “And if you had known what this means, I desire mercy and not sacrifice, you would not have condemned the guiltless. For the Son of Man is lord of the Sabbath day.”¹⁰⁷

Why were they guiltless even though they had intentionally broken the law of God? They were guiltless because God had not condemned them. Does that mean God can work contrary to his law or break his own law? We are taught that God cannot go against his word or break his own laws for he is just and good. But wait, was the law given for God or man? Obviously, the law was given for man. But is God greater than, less than or equal to his laws? Think about it for a while. Put this book down and just think awhile before your read on. Is God greater than the law? Can God go against his law?

There are three possibilities given. God is less than, equal to or greater than his law to mankind. If you think God is less than his word or laws to man; and everything from the least of his laws to the greatest, must be carried out. And, there is no allowance for deviation; God and man must do as the law requires. Then all of mankind is lost. God has no choice but to destroy those who break even the smallest commandment today, if the Law of Moses is still in effect. For no one today is presenting the proper sacrifice, the old written code demands. Neither has anyone presented that sacrifice in the temple for almost two thousand years. If this was your choice, you’ve made a grave mistake and are in danger of receiving exactly what you expect from God. Out of you own lips and thoughts of God, will you be condemned; unless you repent. Read Matthew 25:14 - 31.

If you think God is equal to his laws concerning man. And, He

¹⁰⁷ Matthew 12:7,8

must live contractually to what he has spoken; then God could never have called for a new covenant with Israel and mankind. And how could God show mercy to King David and others who had sinned under the Law when they deserved to die. If God is equal to the power of the law, which reflects life and death; where does God get the authority to change his law or word concerning people? Thus, once uttered, both God and his law go hand in hand, the one never rising above the other. Again, there wouldn't and couldn't be a new covenant if this were true. If you thought this, consider the next point.

God is greater than his law to man. As stated before, the law was and is meant for man, not God. God is higher than any law. For all things proceed from him and cannot stand, unless he says so. One may ask, "Which is higher: the law or the law maker?" The lawmaker is not bound by the law he makes since it cannot and does not apply to him; but is for someone else. The question is now, "Did Jesus follow the law or was he under the law?" The Bible says that he was born under the law, but walked under the Holy Spirit's leading,¹⁰⁸ guiltless because of his righteousness,¹⁰⁹ for the law is laid down for the unrighteous, not the righteous.¹¹⁰ The perfect sacrifice that he offered to the Father was himself; a pure heart, mind and soul to God the Father. Whereas, sinful man had to offer an innocent animal; Christ Jesus offered himself; pure and clean.¹¹¹ He was guiltless under the law since it did not apply to him.

Though Christ Jesus was born of woman, born under the law; that doesn't mean that the written law had dominion or authority over him. It couldn't possibly bind him from evil or guide him in righteousness. No! It's the other way around. Christ's life is the

¹⁰⁸ Galatians 4:4 and Luke 4:18

¹⁰⁹ 1 John 3:5 and 1 John 2:1

¹¹⁰ 1 Timothy 1:9

¹¹¹ Hebrews 9:15-28

standard, the full measure, and the cornerstone. And, it's the law that reflects Christ's high standard, not the reverse. Understand, the law is dependent on Jesus. The law cannot stand apart from the lawmaker, from Christ. Thus, it's not that Christ fulfilled the law by the way he lived (i.e., good deeds, total obedience, etc.). Rather, the person of Christ fulfills the law. Christ was not under subjection to the law, rather the law is in subjection to Christ. Also, Christ didn't rely on the law. The law relied on him. The relationship between Jesus and the law can be expressed as a candle and a mirror. Christ, being the candle, is the light of the world. The law being the mirror can only reflect God's righteousness. For centuries man has seen himself and God through this mirror. Now, with the mirror removed, we can see the light directly.

I have gotten away from the subject of tithing to examine the authority of God, and the subjective nature, and servitude of all things; including the law. So that we may begin to understand, who justifies us, and what tries to condemn us. Again, the emphasis is on Christ Jesus' righteousness; tested and tempted in every way as a man, born a Jew. Born as one who was given law, yet the law couldn't touch him; because, it had no power over him. The tests and temptations that the Lord went through were not to perfect him in righteousness, for he was righteous already. Satan's feeble attempts to make Jesus sin; only exhibited Christ's superiority. How foolish, how futile! How utterly ridiculous to think anyone can deceive God (Jesus). And what have we learned from Satan's foolish endeavors? That in every way we have a high priest, who was tested and tempted as we are, yet is without sin.¹¹²

The law required strict observance' but the lawmaker desires mercy. David, the Apostles, and many others were guilty under the law, but are guiltless under the lawmaker; who has the power

¹¹² Hebrews 4:15

to rescind the law for his sake. Or if you prefer it stated another way; the law of mercy is greater than the law that brings condemnation; for it is God who determines where, when, how and to whom his mercy shall be given. And, his mercy is found in Jesus Christ. Though under the law many may be guilty; in his sight they are guiltless. They are guiltless for Christ's sake.

The Presence of Grace And the Provision of Law

*“In the beginning God created the heaven and the earth.”
Genesis 1:1*

As we examine the presence of God’s grace, we look towards the beginning of all things. Everything in both the spiritual and physical worlds and the laws therein, are set forth and maintained by God, through his grace and power. For there is no reason at all, for anything to exist but to serve God’s purpose. Glory be to God!

Searching the scriptures, we find an eternal pattern present in creation. First, there is God’s grace displayed in forethought.¹¹³ This part of creation, forethought, is attributed to God’s grace and not to any law governing the celestial universe or the morality of man. Grace is independent of these laws, at this time, and proceeds forth from the love of God. Though, the celestial and moral laws do have their origin in the planning of the universe during forethought; they however do not take effect until the creation itself appears.

This brings us to the second feature displayed in the eternal pattern of creation: the manifestation of that thought; with the establishment of laws to guide and maintain this work of grace. It’s at this point where the celestial and moral laws come into effect. Of course, grace is still present during this period of manifestation, and is active throughout all of eternity. For grace is a characteristic of God and he is eternal. Therefore, his grace is eternal.

¹¹³ Isaiah 46:9,10

When referring to the creation of man, we have the same pattern of grace and law present. Although man is different from all of God's creations in that he is made in His image, we find that God personally taught Adam; instructing him to what was to be his purpose, dominion, food and limitation.¹¹⁴ Of course, the thing that pleased God about Adam's life was his faith in his father. Even after the creation of Eve, moral laws that pertain between one man and another, such as: Thou shalt not kill, and so on, were not given until the covenant between God and Noah and beyond. It can be said that moral laws pertain to man's relationship to man, whereas, divine laws pertain to man's relationship to God. This division between divine and moral laws can be seen in the Ten Commandments as well. However, the first commandment not to eat of the tree of knowledge of good and evil was not a moral law (man to man), but a divine law (God to man). The disobedience of which brought about a curse upon created man (spiritual and physical death), and upon the created world as well.

Man, and his world, now cursed through sin, begins to experience sin's effects. The murder of Able by his brother Cain,¹¹⁵ with sin increasing to world wide violence and corrupted imaginations;¹¹⁶ caused God to make an end of the world by means of a flood.⁷⁷⁷

After the flood, God instructed Noah as what was to be his purpose, dominion, food and limitation;¹¹⁷ just as he did with Adam. But there was to be one additional law now, "Whoso sheddeth man's blood, by man shall his blood be shed: for in the image of God made he man."¹¹⁸ Here we have the first moral law laid down for man, to be carried out by man. The first transgression was punishable by God, banishment from Eden, etc.¹¹⁹ the next transgression that of murder, is now punishable by

¹¹⁴ Genesis 4:1-16

¹¹⁵ Ibid., 6:1-13

¹¹⁶ Ibid., 8:11-16

⁷⁷⁷ Ibid., 9:1-7

¹¹⁷ Ibid., 9:6

¹¹⁸ Ibid., 3:22-24

¹¹⁹ Exodus 20:1-17

man.

The Mosaic covenant didn't nullify the previous covenants with Abraham and Noah; nor did it make void God's ever-present grace. The Israelites were still God's chosen people and nation according to his grace and election. From them would come the Messiah and the formation of his kingdom on earth. But it was necessary to reveal to the people God's laws and commandments because they were not living as their forefathers were, by faith. Thus, God restates his commitment to bring them into the Promised Land establishing them as a great nation.

Though the law was added because of transgressions and unfaithfulness, it was also given to prepare the people for the presence of God's dwelling amidst the people in the tabernacle. Thus, God had entered into a covenant with Israel based on obeying his voice and keeping the laws and commandments he set down.¹²⁷

Eventually, in the fullness of time, God would send his own Son to satisfy the demands of the law against mankind. This brings us now to the new covenant of God. In this covenant, grace is not only present but is manifested in and through the person of Jesus Christ. The Apostle John tells us that Moses gave the law, but grace and truth came by Jesus Christ.¹²⁸ God's creative agent, which brought about the manifestation, is revealed. We were told that in the beginning God created the heaven and the earth. But, now we are told the intricacies of how God created. "In the beginning was the Word, and Word was with God, and Word was God. The same was in the beginning with God. All things were made by him; and with out him was not any thing made that was made."¹²⁹ And of course that living Word is Jesus Christ.

The gospels clearly express both God's grace and his New

¹²⁷ Ibid., 19:5

¹²⁸ John 1:17

¹²⁹ Ibid.,1:1-3

Covenant laws. But what of the older covenants?

The covenant made by God with Noah is still being kept as well as the covenant with Abraham.¹³⁰ However the Mosaic covenant, which included tithing magnified sin and looked forward to the atonement, has been fulfilled.¹³¹

¹³⁰ Luke 1:73; Acts 3:23

¹³¹ John 19:28

Tithing the Minimum

I am now entering a sensitive area and unfortunately may be stepping on some toes; for there are many Christians who believe and hold fast to tithing--Probably, because they were taught this and practiced this form of giving all their life. However, the grace of God is an exclusive reality. The only thing that is allowed to accompany God's grace is faith. This revelation on tithing is not new, but anything, which seems to oppose this deeply rooted system, even if it is for the better, is immediately perceived as a threat to the financial structure of churches.

The fear of people not having a minimum guide line to follow, suggests that people will live down to their lowest levels when permitted. As a result, many feel it's necessary to impose this tithe law; ensuring some measure of financial security. Whether their appraisal concerning man's unreliable character is true or not, this doesn't legitimize the imposing or taking of tithes.

Mature Christians give as the Lord directs them. If they fail in some area, the Lord is faithful and can be trusted to reveal this to them. Many times, the tithe law interferes with the Father's character building process in our lives. For the Lord's primary desire is for his people to have spiritual ears to hear his voice, and for his children to be obedient to him from their heart. God is more concerned with our growth into the image of Christ than meeting the ten percent mark.

Christians with whom I have spoken with that hold tithing as "the least we can do"; often agree that we should do more. However, they still fall back on the ten percent minimum as a weak crutch, in order to cover up their disobedience and again try to justify their ten percent actions by saying, "10%, 10%, I follow the 10% law."

Remember what the Lord Jesus said in Matthew 9:14 - 17, when others tried taking a part of the old and using it as a guideline or

minimum by mixing it with the new. He said, *“No man putteth a piece of new cloth unto an old garment, for that which is put in to fill it up taketh from the garment, and the rent is made worse. Neither do men put new wine into old bottles: else the bottles break, and the wine runeth out, and the bottles perish: but they put new wine into new bottles and both are preserved.”*

My friends, there are no minimums. The Holy Spirit is the guide, not the law. People think that if they adhere to the minimum that’s all right. But our King Jesus and the new covenant has no minimums to follow when it comes to others; not one! Where does it say that we should love someone partially or give just a minimum of fish for people to barely survive? Jesus fed everyone who followed him to their fill. The Lord encourages us to give all. To do all we can for others. Ten percent falls far short of all doesn’t it? Again, that doesn’t mean sell all you have and neglect your family and relatives. But; the Lord points to a simpler life style for the sake of others.

I know it’s tough! It’s difficult to follow the Lord’s commandments when we are still wrestling with our own selfish desires. The way to a successful and powerful relationship with God is to deny ourselves and follow Jesus and not to satisfy the desires of the flesh. We must set our priorities straight by seeking God’s kingdom and his righteousness first. In John 15:15; Jesus told his disciples, *“Henceforth I call you not servants; for the servant knoweth not what his lord doeth: but I have called you friends; for all things that I have heard of my Father I have made known unto you.”* The Lord loves us and hasn’t held back one of his good teachings which includes denying ourselves for our own good.

Now someone will say, “No one is keeping God’s commandments and sacrificing all he has.” But does that mean we shouldn’t strive toward this goal because others aren’t doing so or because it is difficult. The Bible says, “But we all, with open face beholding as in a glass the glory of the Lord, are changed into the same image from glory to glory, even as by the

Spirit of the Lord.”¹³² It’s a process of time and energy. We need to submit to God’s commandments and repent. If we disobey, we will wither and die spiritually.

The “least” a Christian can do is be obedient to the Lord as they are led by his Holy Spirit and not try to justify themselves through the works of the Law. *“For by the works of the Law shall no flesh be justified” (Galatians 2:16).*

¹³² 2 Corinthians 3:18

Detracting from the Gospel

After the Apostle John received the “revelation” from Jesus at Patmos, he closed his written account with this warning: “If any man shall add unto these things, God shall add unto him the plagues that are written in this book: And if any man shall take away from the words of the book of this prophesy, God shall take away his part out of the book of life, and out of the holy city, and from the things which are written in this book.”¹³³ Most Christians believe this warning pertains to the entire canon of scripture and not just the book of Revelation. However, this warning doesn’t pertain solely to the textual content of the Bible alone, but also it’s verbal proclamation. Now please don’t misunderstand me. I’m not referring to the rightful expounding of the scriptures, for the sake of clarity. I’m referring to verbally adding to the new covenant of God’s grace; thus corrupting God’s original intent. This is a serious matter. Eternal rewards and punishments are in the balance; for if we do not sanctify the covenant of grace, made between Christ and ourselves, we are in danger of polluting that, which is holy. And, if we as priests defile the holy things of God, for which we are responsible, how shall we escape judgment?

Now God only holds us responsible for that which we know, not what we don’t know. *“Therefore to him that knoweth to do good, and doeth it not, to him it is sin.”*¹³⁴ If you have been unwittingly adding to God’s covenant of grace, the Lord will not hold it against you. However, if the Lord reveals to us his truths and grants us understanding, we have an obligation to uphold those truths. With this in mind, we now focus on those who blur the greatest message to mankind: the grace of God through the Lord Jesus Christ. There are some who try to bring this glorious

¹³³ Revelations 22:18,19

¹³⁴ James 4:17

message down through the mud, by attaching the filthy rags of following the old law, which could never save.

The law's purpose was to expose sin and to condemn the unrighteous.¹³⁵ And those who take up the law fulfill the law by condemning those who do not follow the old written code; but follow the law of the Spirit. Yet these people, who condemn others say, "We are filled with the Spirit of God!" That's a contradiction! How can you say that you have the Spirit of God and condemn your brothers and sisters for not tithing; when they give offerings? Remember what the Apostle Paul said, *"If we live by the Spirit, let us also walk by the Spirit. Let us have no self conceit, no provoking of one another, no envy of one another."*¹³⁶ Also, *"But if ye be led of the Spirit, ye are not under the law. For all the law is fulfilled in one word, even in this; Thou shalt love thy neighbor as thyself. But if ye bite and devour one another, take heed that ye be not consumed one of another."*¹³⁷ And, if that isn't enough for you; remember what the Lord Jesus has said, *"Judge not, that ye be not judged. For with what judgment ye judge, ye shall be judged: and with what measure ye mete, it shall be measured to you again. And why beholdest thou the mote that is in thy brother's eye, but considerest not the beam that is in thine own eye? Thou hypocrite, first cast out the beam out of thine own eye; and then shalt thou see clearly to cast out the mote of thy brother's eye."*¹³⁸

Living under the law or being guided by the law or even by the examples of others solely detracts from the work of our Lord. Why did Jesus die? Why did he send the comforter Holy Spirit, if we are going to ignore him in our lives? Not living in the full grace of God detracts from the work of Christ. This is why so many people get involved in cults. Christians detract from and

¹³⁵ Romans 7:7

¹³⁶ Galatians 5:25 RSV

¹³⁷ Ibid., 5:14,15,18

¹³⁸ Matthew 7:1-5

add to God's gospel of grace. They minimize his presence, and direction in their lives, while adding useless rules and regulations, which only have an appearance of righteousness.

Therefore, the gospel of Christ becomes watered down and without flavor, appeal or power.

Since many believers are responsible for detracting from the gospel of Christ; the next chapter will help reveal what our responsibility is towards the defense of the gospel.

Fighting for the Truth

The early Christians found themselves fighting to preserve the truth of the gospel. They fought enemies within their fellowships and without. It was the beginning of the apostasy that was foretold would come,¹³⁹ and many churches would be affected by it.

The apostasy, like a disease in a body, came from outside the church. It didn't originate within the church as with Judas Iscariot; who was counted with the twelve apostles yet betrayed our Lord. Thus, the Apostle Paul wrote the churches in Galatia about these false brethren, and of their own struggle for the truth of the gospel. He writes, "Because of false brethren unawares (secretly) brought in, who came in privily to spy out our liberty which we have in Christ Jesus, that they might bring us into bondage: To whom we gave place by subjection, no, not for an hour; that the truth of the gospel might continue with you." Paul was referring here to a group of people who believed that circumcision was an essential part of salvation. Their desire was for themselves and others to be under the Law of Moses, and circumcision was just the starting point.

Peter, John and Jude also wrote the churches concerning this devilish apostasy. However, the false teaching that they were confronting was the Arian Heresy; the denial of the deity of Jesus Christ. John writes,

"Little children, it is the last time: and as ye have heard that antichrist shall come, even now are there many antichrists; whereby we know that it is the last time. They went out from us, but they were not of us: for if they had been of us, they would no doubt have continued with us: but they went out, that they might be made manifest

¹³⁹ Galatians 2:4,5

that they were not all of us."¹⁴¹

*"For many deceivers are entered into the world, who confess not that Jesus Christ is come in the flesh. This is a deceiver and an antichrist."*¹⁴²

Let's take a look behind the scenes of this apostasy. Who is leading and directing that false movement; deceiving the hearts and minds of Christians? Who sends his ministers, with their perverted teachings, disguising themselves as ministers of righteousness? The Devil is the culprit: "And no marvel; for Satan himself is transformed into an angle of light. Therefore, it is no great thing if his ministers also be transformed..."¹⁴³. The Devil is known for what he is. Jesus said that the Devil was a liar and a murderer.¹⁴⁴ The Devil's plan is to make people believe a lie. That's his game and it hasn't changed from the beginning. The believers during the old covenant didn't keep the law and live, as God wanted them to. Instead, they made the mistake of using the law to justify their deeds. They were deceived into thinking, in many cases, that they were righteous for what they did. They forgot the lessons of Adam and Eve, Abraham and Isaac; where God had provided the sacrifice. It was, and still is, God who justifies and makes men righteous; not men of themselves. That's why there was a need for a sacrifice, a better covenant, and especially a Savior. For, man cannot justify himself.

But what does the apostasy have to do with tithing? Everything! The apostasy occurring in the church wasn't just false ministers believing something different. They were preaching something different...a different gospel...a different Jesus! The different teachings spreading around then were: The Law of Moses must be

¹⁴¹ 1 John 2:18

¹⁴² 2 John 1:7

followed; circumcision is required for salvation, and the rejection of the deity of Christ.

Tithing, as stated earlier, is part of the Law of Moses. If tithing is proclaimed as an essential part of even a very small part of Christian responsibility or duty in connection with your life in Christ; then this type of message is the same message, which the false brethren were using on the early Christians. The only difference being the false brethren preached circumcision; securing the submission of others while magnifying themselves. Whereas the message of today's false brethren (not the misguided ones) is tithing, instead of circumcision.

This message, again, secures the submission of others in order to obtain money for these false brethren and their causes. They have forsaken the way of truth and followed the way of Balaam. As Peter said,

“But there were false prophets also among the people, even as there shall be false teachers among you, who privily (secretly) shall bring in damnable heresies, even denying the Lord that bought them, and bring upon themselves swift destruction. And many shall follow their pernicious ways; by reason of whom the way of truth shall be evil spoken of. And through their covetousness shall they with feigned words make merchandise of you...Spots they are and blemishes, sporting themselves with their own deceiving while they feast with you; Having eyes full of adultery, and that cannot cease from sin; beguiling unstable souls: a heart they have exercised with covetous practices; cursed children: which have forsaken the right way, and are gone astray, following the way of Balaam the son of Bosor, who loved the wages of unrighteousness...These are wells without water, clouds that are carried with tempest: to whom the mist of darkness is reserved forever. For when they speak great swelling words of vanity, they allure through the lusts of the flesh, through much wantonness, those

that were clean escaped from them who live in error. While they promise them liberty, they themselves are the servants of corruption: for of whom a man is overcome, of the same is he brought in bondage.”¹⁴⁵

It is the same today! There are teachers who promise us freedom but are enslaved themselves. They promise us heaven, forgiveness of sins and answers to prayer if we give them what they want. And they go by many different titles. Though, with all these titles, we can still see who a servant of God or a servant of self is. Jesus said, “No man can serve two masters: for either he will hate the one and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon (money).”¹⁴⁶

Let’s examine the method that the Devil was using to pervert the grace of God. He was emphasizing submission to the old law of God in order to be saved. Even though the Mosaic Law was fulfilled, Satan continued to influence a pharisaic mindset of self-righteousness based on keeping the Law of Moses. God desires mercy! And His forgiveness of sin and justification can only be received through His mercy, not through acts of sacrifices (10 percent) on our part.

Understanding what the early Christian’s plights were enables us to safeguard our own faith. We must now ask ourselves, “Do we hold to any of these previously contented doctrines?” Unfortunately, the answer is yes. Today and for some time, Christians have allowed a partial aspect of the Mosaic covenant, to be mixed with the eternal covenant of grace.

The reason for this wide spread acceptance and propagation of tithing, is due to our seminaries. There exists a paradox; why men who have studied God’s word all their life and teach about the new covenant of grace, would still hold fast to the old law of

¹⁴⁵ 2 Peter 2:1-19

¹⁴⁶ Matthew 6:24

giving; when a surer form of blessing is available.

If someone does not acknowledge this truth concerning the fulfillment of the law and tithing, give them time to meditate on it and change their mind. After some time, approach them again with all the truths you have learned from God. If they continue in their way, take two, three or more with you and present your case. Fight for the truth and don't settle for less.¹⁴⁷

Remember my brethren what Jude said in his letter. "Beloved, when I gave all diligence to write unto you, and exhort you that ye should earnestly contend for the faith which was once delivered unto the saints. For there are certain men crept in unawares, who were before of old ordained to this condemnation, ungodly men, turning the grace of our God into lasciviousness, and denying the only Lord God, and our Lord Jesus Christ."¹⁴⁸

Tithing, circumcision or anything but faith, in connection with salvation is a lie. Tithing has been replaced by offerings. And offerings are a means whereby believers can help their brethren here on earth while storing up treasures in heaven.

¹⁴⁷ 1 Timothy 5:19

¹⁴⁸ Jude 1:3,4

Priorities and Financial Responsibilities

If I were to ask you, “What is a Christian’s first priority?” what would you say? If you are like most people I have talked with, you might quote Matthew 6:33, “*Seek ye first the kingdom of God, and his righteousness...*” There is not doubt that Jesus had instructed Christians that this was to be their first priority. But, the kingdom of God consists of many things. And, the Bible touches upon every aspect of our lives and world. What did Jesus mean?

The answer to this question is found in the letters to Timothy from Paul, and from Jesus himself. In Paul’s first letter to Timothy, he instructs this young man of God as to the three main priorities for Christians. These are family, brethren (the church) and unbelievers; in that order. The Bible says, “If any provide not for his own, and specially for those of his own house, he hath denied the faith, and is worse than an infidel (unbeliever).”¹⁴⁹ This verse deals directly with a Christian’s finances and his responsibilities: stressing the importance of providing for those in our families. Jesus declared the importance of this teaching when he rebuked the Pharisees for rejecting the commandment of God in order to keep their tradition!

“For Moses said, Honor thy father and thy mother and, Whoso curseth father or mother, let him die the death: But ye say, If a man shall say to his father or mother, It is Corban, that is to say, a gift, by whatsoever thou mightest be profited by me; he shall be free, And ye suffer him no more to do ought for his father or mother; Making the word of God of none effect through your tradition, which ye have delivered: and many such things do ye.”¹⁵⁰

¹⁴⁹ 1 Timothy 5:8

¹⁵⁰ Mark 7:10-13

The Pharisees were accusing Jesus' disciples at that time of not keeping the tradition of washing their hands before they ate food. But Jesus got down to more important matters than dirty hands. He spoke of dirty deeds done in the name of God! So, we see a Christian's first responsibility is toward providing for his family and relatives. Also, Paul tells Timothy: *"If any man or woman that believeth have widows, let them relieve them, and let not the church be charged; that it may relieve them that are widows indeed."*¹⁵¹ From this verse, and also from what we know of the famine relief project, we see clearly that a person's second priority is towards the welfare of other Christians in your church and throughout the world. Again, *"If a brother or a sister be naked, and destitute of daily food, And anyone of you say unto them, Depart in peace, be ye warmed and filled; notwithstanding ye give them not those things which are needful to the body; what doth it profit?"*¹⁵²

This brings us to the third area of Christian responsibilities; which is toward those who are not Christians. No matter what condition they're in; their physical, spiritual and emotional welfare should be our concern. Remember friends, the Lord makes the sun to rise on the evil and on the good and sends rain on the just and on the unjust.¹⁵³ Therefore, we must be as our heavenly father; perfect.¹⁵⁴

Unfortunately, many people confuse the "great commission" which our Lord issued in Matthew 28:19-20, with preaching and teaching alone. They never realize that the living application of God's word in these three groups is essential to its fulfillment. In other words, a person is not fulfilling the great commission when they neglect any one of the three groups, either spiritually or financially. We must supply both the spiritual and financial needs of individuals. Otherwise, we are no better than the hypocritical

¹⁵¹ 1 Timothy 5:16

¹⁵² James 2:15,16

¹⁵³ Matthew 4:45

¹⁵⁴ Ibid., 5:48

Pharisees of Jesus' time.

“Whoso hath this world’s good, and seeth his brother have need, and shutteth up his bowels of compassion from him, how dwelleth the love of God in him? My little children, let us not love in word, neither in tongue; but in deed and in truth.”¹⁵⁵

Thus, we see the three financial priorities for Christians. With this in mind, we will examine what God looks at when we give to others.

¹⁵⁵ 1 John 3:17-18

Giving from the Heart

A perfect example of a man who gave from his heart was Cornelius, a centurion of what was known as the Italian Cohort. He was a devout man; who feared God with his entire household. He gave alms liberally to the people and prayed constantly to God. One day Cornelius had a vision of an angel of God saying to him, “Cornelius...Thy prayers and thine alms are come up for a memorial before God. And now, send men to Joppa, and call for one Simon, whose surname is Peter.”¹⁵⁶ Peter during this time also had a vision from God; teaching him that he should consider no man now as unclean or common. In those times Jews had little to do with Gentiles. Therefore, the wall that divided Jews and Gentiles needed to be broken down.

Cornelius, in full expectation of Peters’ arrival, called together his kinsmen and close friends. After Peter arrived at Cornelius’ house, he began to tell them the gospel of the Lord Jesus Christ. While he was speaking, the Holy Spirit fell on all who heard the word and they spoke in tongues, extolling God. This was an incredible event. Never before had the Holy Spirit descended upon and dwelt within a gentile. Cornelius wasn’t under the Law of Moses. And, he didn’t tithe! Rather, he gave alms from his heart and prayed constantly to God. And God poured out his Holy Spirit to him and his family. Did Peter say, “Ok, now you should join this church or start giving this amount.” No! After baptizing them, Peter left. Cornelius was already pleasing God and Peter knew he could trust God’s Holy Spirit to lead Cornelius, and his family and friends.

The brethren in Macedonia exhibited another wonderful example of giving freely. Their response to the needs of the famine victims of their day have come down to us as a shining example of Christian stewardship and charity. The Apostle Paul, encouraging the Corinthian Church by the Macedonian’s

¹⁵⁶ Acts 10:3-5

example, writes:

“We want you to know, brethren, about the grace of God which has been shown in the churches of Macedonia, for in a severe test of affliction, their abundance of joy and their extreme poverty have overflowed in a wealth of liberality on their part. For they gave according to their means, of their own free will, begging us earnestly for the favor of taking part in the relief of the saints—and this, not as we expected, but first they gave themselves to the Lord and to us by the will of God.”¹⁵⁷

The Bible is filled with people whose actions proceeded from their hearts. To list a few, there were those Christians: That participated in the famine relief project,¹⁵⁸ sold what they had and gave to the Apostles for distribution among the saints,¹⁵⁹ those who waited on tables ministering to the needs of many,¹⁶⁰ those who supported the missionary campaigns of Paul and all the other workers of God through out the world¹⁶¹ and even the construction of the original tabernacle of the Israelites, was a demonstration of God’s pleasure in giving willingly and freely to His work and others. For the Lord himself spoke to Moses saying,

“Speak unto the children of Israel, that they bring me an offering: of every man that giveth it willingly with his heart ye shall take my offering...And let them make me a sanctuary; that I may dwell among them.”¹⁶²

Once the tabernacle was complete, the princes over the tribes of Israel each made additional offerings for the tabernacle.¹⁶³ The righteous kings and princes who brought about reforms also

¹⁵⁷ 2 Corinthians 8:1-5 RSV

¹⁵⁸ Ibid., 8:1-5

¹⁵⁹ Acts 4:32-37

¹⁶⁰ Ibid., 6:1-7

¹⁶¹ Philippians 4:15,16

¹⁶² Exodus 25:2-8

¹⁶³ Numbers 7:1-89

exhibited the same type of generous giving from the heart.¹⁶⁴ Kings Hezekiah and Josiah each gave thousands of sheep and cattle; so the people might celebrate the Passover together. In fact, the list could go on forever of all the charitable and generous deeds performed in secret; that one-day will be revealed. *“For God looks at the heart and doesn’t judge us by outward appearances.”*¹⁶⁵ Nor does he want us to judge by appearances. As Jesus said, “Judge not according to the appearance, but judge righteous judgment.”¹⁶⁶

¹⁶⁴ 2 Chronicles 30:24-26

¹⁶⁵ 1 Samuel 16:7

¹⁶⁶ John 7:24

Tempting God

As I was driving in my car one day, I was listening to a Christian radio program. The program dealt with finances. After the speaker, a Christian financial advisor, gave his Biblical methods on, "How to achieve financial success." a Christian woman called the program to ask for his advice. She explained that she and her family were living as many of us do, from paycheck to paycheck. She went on to say that they had no credit cards; owed no major debts but was just barely making the cost of the basic necessities; food, clothing and rent. When the financial advisor heard this, he congratulated the woman for living within her means. He then began to give his financial advice. What do you think this man had nerve enough to say to this poor woman, just barely making it on their meager pay? You guessed it! If you would only tithe, giving God the first fruits of your labor, God would bless you financially. If you would arrange your priorities by seeking God's kingdom and his righteousness first, you will be blessed.

Unbelievable! The gall of some people! Here is a woman just barely supporting her family and this Christian Financial Advisor tells her to sacrificially give and neglect her family. He thinks it's spiritual to give at the cost of hurting someone else. Oh! But they say, "That's living by faith. God owns the cattle on a thousand hills and he is able to provide you with every blessing. Put him to the test! See if he will not bless you. Put him to the test! He is faithful to his word and God has to bless you; for he has said it.

Now that you have a basic understanding of God's priorities, as outlined in the chapter called "Priorities and Financial Responsibilities", does it even sound logical or loving to deny your family the necessities of life; to give to some cause. If you think it's right to do this, then you are either totally deceived, or have not love for God, His word, His priorities, or even your own family; which he gave you. How can you say that you love God and neglect your family? Someone is no doubt thinking that this is an exceptional situation with this poor woman. And with her

situation in mind, they may want to retreat to the opinion that: “Those who can afford to give should give what they can afford.” What about the family that can only afford to give two percent, or five percent? Where’s the tithe law for them? Should they also be excused? Or should you stick to your guns, and make them feel that they are living below the “acceptable Christian limit” of giving? Well, are you a Pharisee or not? Are you going to demand they pay the tithe, or will you finally begin to realize that those who give what they can afford are actually serving God to the best of their ability? And in truth are giving more than those who have in abundance.

Now that we have briefly touched upon the ungodly doctrine of prosperity through tithing; let’s examine the Devil’s hand in all of this. When Jesus was lead, by the Holy Spirit, to go into the wilderness and fast for forty days; the Devil approached Jesus to deceive him into sinning. One of the Devil’s temptations was this: “If thou be the son of God, cast thyself down: for it is written, He shall give his angles charge concerning thee: and in their hands they shall bear thee up, lest at any time thou dash thy foot against a stone.”¹⁶⁷ What was the Devil using to deceive Jesus into sinning? Wasn’t it the promise of God? Oh no! You mean, the Devil will use the very promises of God to cause a person to sin? You better believe he will! The Devil was saying in effect, “Throw your self down. Go ahead. Didn’t God say that he would bless you? Don’t you have his promise?” But Jesus’ answer was, “It is written...Thou shalt not tempt the Lord thy God.”¹⁶⁸ Jesus had the promises of God made to him. But he did not put God to the test! He did not tempt God. He did not look to the Father, as so many people do, and say, “That’s right. It’s written. God you promised and now you have to bless me.”

This may come as a terrible shock to many people, but God doesn’t have to do anything for you! God is willing to do things for us, but he doesn’t have to do a thing. God didn’t have to

¹⁶⁷ Matthew 4:6

¹⁶⁸ Ibid., 4:7

create us. God didn't have to redeem us. And God doesn't have to bless us either. He has done much more for us than we ever could deserve. Yet, people tempt God when they say or think, "God you owe me! I gave my ten percent. Sometimes I sacrificially gave and other times I did have abundance. And, according to your word, you have to bless me." As though God was a liar and wasn't going to live up to his word, because he wills to bless and does not have to bless.

Jesus knew enough not to tempt God. He knew not to fall for the Devil's lies. Jesus certainly had ears to hear what the Holy Spirit was saying to him. How about you? Are you able to discern the wiles of the Devil? Can you sense when something is not right? Pray that God gives you ears to hear, and do not tempt God. But be thankful for all he has given you. "In everything give thanks for this is the will of God in Christ Jesus concerning you."¹⁶⁹ Whether you have much or little, be thankful and don't falsely accuse God's servant, your brother, for not tithing. For he serves God with a cheerful heart and doesn't live under the condemnation you may have put yourself under. He is not constrained to give but does give. He is compelled to give by compassion, not the law. In every way, he is blessed through Jesus Christ. For he serves and worships God in Spirit and truth. And will not submit again to a yoke of slavery. Thanks be to God.

Now I'm sure someone will be quick to raise a hand and offer their testimony concerning God's blessings through sacrificial giving. They'll say, "Brother, you just don't know what you're talking about! God is true to his word and he has blessed my family and me. I gave when I didn't have it to give. I sacrificed things for my family and myself. There were even times we went without food and walked around with holes in our shoes. And, God blessed us and now we have more than we need. So, don't tell me God doesn't bless us when we tithe." Now to those who would offer a testimony similar to this; I would day, "Don't

¹⁶⁹ 1 Thessalonians 5:18

confuse God's mercy with his approval." The reason God blesses people when they sacrificially give at the cost of others, is not because he is pleased with our faith, but because he is merciful and doesn't allow our hardened hearts to further hurt those whom we love. It's a way of stopping the hurting. It doesn't mean he is pleased with our actions and is rewarding us for being good stewards. God's blessing in the midst of disobedience is mercy. God's blessing in the midst of faithfulness is his love and approval.

Apples and Oranges

When we as believers do not rightly divide the word of God by searching the scriptures and identifying to whom or what they are referring to; we tend to mix the responsibilities, privileges and roles of the different entities mentioned. This confusion is evident in the way that people regard Old Testament Israel hierarchy and New Testament Church hierarchy. These two bodies are completely different and they must remain separate in our thinking and actions. Though both entities have a priestly office; they do not have the same responsibilities. The Apostle Peter writes, "*Ye also, as lively stones, are built up a spiritual house, a holy priesthood, to offer up spiritual sacrifices, acceptable to God by Jesus Christ.*"¹⁷⁰ It is clear from this passage that Christians do not offer up physical (animal) sacrifices as the Levitical Priesthood did on behalf of the people. But we are to present our bodies a living sacrifice, holy, acceptable unto God, which is our reasonable service (Romans 12:1). In addition, we do not receive our living (tithes) by offering up spiritual sacrifices to God. You know by now, why the Levitical Priesthood received tithes, because they had no land inheritance; except the forty-eight cities. Does a pastor, elder, deacon or any Christian have a land inheritance designated, separated, and given to them by God like Israel has here on earth? Of course not! Therefore, receiving ones living from the gospel does not mean resurrecting old Levitical Priesthood Laws and wrapping one's self in the garment of those laws. Just as garments wear out and grow old, and the manna provided in the wilderness spoiled in a day; how much more has the yield of the law spoiled in 1900 years since Christ appeared? Can anyone possibly eat the fruit of a tree that has been dead for 1900 years, and have it provide nourishment and health to the body? Of course not! Keep in mind that the new covenant is quite clear about those who serve the tabernacle of old as having no right to eat from the alter that we have, as stated in Hebrews 13:10. If

¹⁷⁰ 1 Peter 2:5

they who served the tabernacle have no right to eat from our altar, then what right do Christians have trying to eat from the altar of those who serve the tabernacle of old? None! Therefore, it is the responsibility of the church to rightly divide the Word of God and hold fast to the promises that God has provided for her. She should never allow God's holy covenant found in Christ to be mixed with anything else. It is our responsibility to keep, that which has been committed to us as sanctified and pure.

An interesting fact is that nowhere in the New Testament can anyone find one commandment to take or receive tithes. There is no scriptural authority for this act at all. Most people will acknowledge this to be true. Then I ask you, "Who is robbing God? Is it the person who doesn't tithe or is it the person who accepts that which is not his to take?"

Greedy Ministers

I could have closed this book without even mentioning this subject, but the Bible warns us to be aware of the devices of the Devil and to expose the works of darkness.¹⁷¹ Let's look at the lives of the Apostles and their attitudes and warnings concerning greedy ministers. As we read earlier, Peter warned us; *“there would be false teachers among us, who will privily (secretly) bring in damnable heresies, even denying the Lord that bought them, and bring upon themselves swift destruction. And many shall follow their pernicious (destructive) ways; by reason of whom the way of truth shall be evil spoken of. And through covetousness shall they with feigned (false) words make merchandise of you.”*¹⁷²

The number one charge brought against Christianity is that many ministers or evangelists, who claim to be Christians, continually solicit money from people for whatever reasons. Like Peter said that because of them the way of truth would be spoken evil of. By disguising themselves as messengers of light; people associate Christianity with the number one problem of mankind, the love of money. *“And through covetousness (greed) shall they with feigned (false) words make merchandise of you...”* To make merchandise of someone; is to make a trade of, or used in this context, to exploit someone by reason of greed. Exploitation is to take something by force from someone. And, the force that these false teachers use is the Bible itself. What better tool could Satan and his workmen use; but the very thing Christians want to follow? True Christians want to be obedient to God out of love for him. But because of our ignorance and sometimes-timid ness, we let others take advantage of us. Rather, we should expose the works of darkness, and make it clear that Christianity and the love of money do not mix.

¹⁷¹ 1 Peter 5:8, John 3:20

¹⁷² 2 Peter 2:1-3

The Apostle Paul writes, *“And what I do I will continue to do, in order to undermine the claim of those who would like to claim that in their boasted mission, they work on the same terms as we do. For such men are false apostles, deceitful workmen, disguising themselves as Apostles of Christ! And no wonder, for even Satan disguises himself as an angel of light. So it is not strange if his servants also disguise themselves as servants of righteousness. Their end will correspond to their deeds.”*¹⁷³

Paul again addresses one group of false teachers in his letter to Titus saying, *“For there are many unruly and vain talkers and deceivers, especially they of the circumcision: Whose mouths must be stopped, who subvert whole houses, teaching things which they ought not, for filthy lucre’s (profit) sake.”*¹⁷⁴

The terms and characteristics that the early apostles exhibited were selflessness and love,

*“Even unto this present hour we both hunger, and thirst, and are naked, and are buffeted, and have no certain dwelling place; And labour, working with our own hands: being reviled, we bless; being persecuted, we suffer it: Being defamed, we entreat: we are made as the filth of the world, and are the offscouring of all things unto this day.”*¹⁷⁵

These were the characteristics of the men that God worked through then and now. God doesn’t work through men who set their minds and gear their ministries towards the accumulation of money. As Jesus has said, *“Ye cannot serve God and mammon.”*¹⁷⁶ But we shouldn’t be surprised to find men who are greedy for gain in today’s world, for they also lived back then. But I am surprised, though I shouldn’t be that so many people today follow these types of teachers and succumb to their

¹⁷³ 2 Corinthians 11:12-15

¹⁷⁴ Titus 1:10,11

¹⁷⁵ 1 Corinthians 4:11

¹⁷⁶ Matthew 6:24

doctrines and their pressure tactics: tithing and the law.

Please keep in mind that this chapter deals with false teachers and false prophets, I'm not suggesting that honest men of sincere faith and devotion are purposely involved in deception. My belief as stated earlier is that there are many who serve the Lord out of love for him. However, there are a percentage of false teachers and prophets who do take advantage of God's flock. It's these men we are to be aware of.

Another subtle sinful tactic, by which these ministers invoke God's wrath, is acquiring gain by flattery. When a minister offers a special type of gift to the person who gives the most money, he makes a distinction between the richer man and the poorer man. The letter of James says,

“My brethren, have not the faith of our Lord Jesus Christ, the Lord of glory, with respect of persons. For if there come unto your assembly a man with a gold ring, in goodly apparel, and there come in also a poor man in vile raiment; And ye have respect to him that weareth the gay clothing, and say unto him, Sit thou here in a good place; and say to the poor, Stand thou there, or sit here under my footstool: Are ye not then partial in yourselves, and are become judges of evil thoughts? Hearken, my beloved brethren, Hath not God chosen the poor of this world rich in faith, and heirs of the kingdom which he hath promised to them that love him? But ye have despised the poor... If ye fulfil the royal law according to the scripture, Thou shalt love thy neighbour as thyself, ye do well: But if ye have respect to persons, ye commit sin, and are convinced of the law as transgressors.”¹⁷⁷

Why shouldn't the poor person receive a special gift (a giant gold rim Bible, albums, etc.) for his offering? Remember when Jesus

¹⁷⁷ James 2:1-6,8,9

revealed to his disciples, while they were in the temple, who gave more money; the poor widow or the others. She gave out of her poverty where others gave out of their abundance. Knowing Jesus, I'm sure he would not have said this if this woman was neglecting anyone but herself, in her giving.

Though these false apostles and prophets exist and magnify themselves; they are not to be blamed totally for tarnishing the faith. When a person proclaims their free will offering by wearing special pins or objects, boasting of a particular club such as the \$1,000 club, \$500 club or even the \$1.00 club, they are forfeiting their heavenly treasures for that which is earthly. They are behaving like the people in Amos' time, who loved to publish their free will offering along with the hypocrites in Jesus' time, who would sound trumpets when giving. Jesus said,

Take heed that ye do not your alms before men, to be seen of them: otherwise ye have no reward of your Father which is in heaven. Therefore when thou doest thine alms, do not sound a trumpet before thee, as the hypocrites do in the synagogues and in the streets, that they may have glory of men. Verily I say unto you, They have their reward. But when thou doest alms, let not thy left hand know what thy right hand doeth: That thine alms may be in secret: and thy Father which seeth in secret himself shall reward thee openly.¹⁷⁹

I say this friends, not to condemn anyone, but to encourage you as brethren; so that you may have a full reward in heaven waiting for you in heaven.

¹⁷⁹ Matthew 21:1-4

Living by the Spirit

Some people will now doubt receive the impression that this book gives them the right of way to do as they please in this world; ignoring God's Holy Spirit in this life. Thus, hardening their heart when it comes to giving what they have to the work of the ministry and to those in need. Some will say, "That's right brother, amen, we are not under the law. I don't have to listen to anybody. I'm free in Christ." Understand this my friend; to be free in Christ is to be a servant to Christ. Our freedom in Christ doesn't release us from our duties and privileges we have under his Lordship.

Now, in order for a person to be guided by the Holy Spirit of God, one must have spiritual ears to hear the voice of the Spirit. Often, Christ would instruct his followers about the necessity of hearing the Spirit's leading or teaching in their lives.¹⁸⁰ Of course, the unsaved scoffer or skeptic will find it difficult, if not impossible, to believe that God speaks to his people; either audibly (a still small voice),¹⁸¹ or by a mental or spiritual impression.¹⁸² This group that I have labeled as unsaved scoffers or skeptics can go by many religious names. So, remember my friends, not everyone who calls themselves a Christian is a Christian. There are those who do not believe that God can and does speak to his people. If God isn't speaking to people, then how do they themselves know they are saved? Who told them they were saved? It's possible they are relying on some ten-minute altar call conversion; where they were urged to recite a standard prayer of their salvation. However, if God doesn't bear witness to their spirit, that their sins are forgiven, they are not saved. For, "*the Spirit itself beareth witness with our spirit, that we are the children of God.*"¹⁸³ Now don't misunderstand me! If you gave your life to Christ at an altar call and you know in your heart that

¹⁸⁰ Matthew 10:27

¹⁸¹ 1 Kings 19:12

¹⁸² Romans 8:15

¹⁸³ Romans 8:16

you're saved, then rejoice!

I'm merely pointing out that God must answer your prayer in order to be saved. The process is two-fold: first there must be faith. A person must confess with their mouth and believe in their heart the God raised Christ from the dead...¹⁸⁴ Secondly, there must be an answer to that faith by the Spirit of God, as indicated above. Otherwise, it is empty babbling on the part of the participant; deceiving themselves into a sense of false security. Thus, these people are in a worse position than they were in before. For now, they have religion in place of Christ. May God have mercy on the souls of those who tell other they are saved when they are not saved.

Now with regard to following the Holy Spirit's leading when it comes to giving; a person not only needs spiritual ears to hear the Lord but must also have a willing unfettered heart to obey him. The lusts of the world pull heavy on the carnally minded person. "For they that are after the flesh do mind the things of the flesh; but they that are after the Spirit the things of the Spirit...So then they that are in the flesh can not please God."¹⁸⁵ Therefore, many things can fetter the heart. Apart from the long list of the obvious worldly vices, the more subtle vice that is present through our world is religion. For, a religious law or guideline, such as tithing, can also bind a person from following God's will or experience God's total blessing in their life. For example, the Old Testament law can cause a feeling of condemnation with the new covenant Christian; when he is unable or unwilling to follow the old letter of the law. Also, the reverse is true for the person who frequently regards the ten percent law, when he gives. He will be inclined to resist God's leading; because they are focused on the old law, rather than on God. The continued rejection of God's Holy Spirit will increase the hardness of an individual's heart, thus stunting the growth of the believer.

¹⁸⁴ Romans 10:9,10

¹⁸⁵ Romans 8:5,8

Rather than teaching a Christian to follow some law of giving, I teach them to follow the Holy Spirit's leading.

For God's love, through his Holy Spirit, enables a person to go beyond the limits of self and the old doctrine of ten percent; to a level of love that is unselfish and unbounded. Where good stewardship is not measured in dollars but measured in love towards one another. Where a good reward is not merely counted in church accounting books but valued in God's holy records. Therefore, live by the Spirit of God and you will not satisfy the desires of the flesh.

Concluding in Love

In this book, we have examined tithing from its origin to its fulfillment in Jesus Christ. To say that we have studied this subject and have reached a particular conclusion is to miss a crucial point of this endeavor. God must reveal these truths to you, as they were to me. For if God doesn't settle this matter in your heart, spirit, and mind, you will still be subject to the raging waves of conflicting doctrine within you and thus vulnerable to corrupt men with corrupt teachings.

Understand my friends, there are many people who desire to be under the law, either totally or partially. A sect of Pharisees has infiltrated and followed the church for centuries and they are with us today. However, the inheritance which is coming, shall be given only to the heirs of God; the sons of promise. The Apostle Paul writes in Galatians, giving us an allegory to understand. He quotes, *"Cast out the bondwoman and her son: for the son of the bondwoman shall not be heir with the son of the freewoman."*¹⁸⁶ I will not give you the meaning of this verse and how it applies to Christians and the Christian Church. I am now purposely withholding information and my understanding, so that you will study the book of Galatians yourself. Don't just read it. *"Study and shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth."*¹⁸⁷

I cannot over emphasize how important it is for you and for the sake of pure, clean, Christian doctrine that you have the proper understanding of the message in Galatians. But remember, persecution will come because of the truth and what you believe. Your friends and family may be at odds with you. You may even be denied church membership because you don't tithe.

Possibly you are reading this book because you have already gone

¹⁸⁶ Galatians 4:30

¹⁸⁷ 2 Timothy 2:15

through some rough times concerning tithing. I wish I could say that everything will be all right and you won't meet with opposition and condemnation from men. But, unfortunately you will, "*For he that was born after the flesh persecuted him that was born after the Spirit, even so it is now*".¹⁸⁸ However, the good news is you won't be, or feel condemned because God will speak to your heart; comforting you with understanding and his assurance.

With the confidence we have in Christ, we are able to affirm and boldly proclaim these three eternal facts:

First, that the Law of Moses has been fulfilled by the atoning death and resurrection of the Lord Jesus Christ.

Second, that there is a new and eternal covenant in existence by which men approach God; which expresses the culmination of God's grace found in Jesus Christ.

Third, that the new covenant form of giving, which is generous and cheerful liberality as lead by the Holy Spirit, has replaced the old covenant form of tithing.

"Stand fast therefore in the liberty wherewith Christ hath made us free, and be not entangled again with the yoke of bondage".¹⁸⁹

"For the end of the commandment is charity out of a pure heart and of a good conscience, and of faith unfeigned..."¹⁹⁰

May God bless you and keep you as you press towards the fulfillment of His desire for your life.

¹⁸⁸ Galatians 4:29

¹⁸⁹ Galatians 5:1

¹⁹⁰ 1 Timothy 1:5