



**PRINCIPLES
AND PRACTICES
CONCERNING
BIBLICAL
TITHING &
OFFERINGS**

**and
Freewill Donations
and Gifts**

Principles and Practices Concerning Biblical Tithing and Offering

Introduction

One of the great issues of biblical theology and teaching is the matter of tithes and offerings. Since it is understood that tithing originated with God, it will be helpful to introduce our discussion by reviewing God's basic approach and attitude in dealing with mankind.

God is the Great Creator, Sustainer and Law Giver. Outside of life God's greatest gifts to mankind are the sacrifice of His only begotten Son and the Ten Commandments. Jesus said, "we are to love God and we are to love our neighbor as ourselves." These instructions were given to Adam and Eve immediately after creation. Sin against God (transgressions of the law) was possible because He set forth at the very beginning the guidelines for human conduct in one's relationship to Him and fellow man. Adam and Eve transgressed by lusting and then placing another god, actually many gods, before the one true God. This was man's earliest history, and so it has continued down to our modern time. Mankind's sins have become very great and are consistent – every thought and deed is one of continual evil. Most people can no longer judge right from wrong. They do not seek righteousness. Men (with rare exceptions) are totally self-seeking and self-serving regardless of God's specific instructions in righteous living. He is denied as the creator. His word is cast aside or twisted and insulted. His righteousness and that of His Son are considered of little or no value and are minimized to nothing, even among many so-called Christians.

The second major point to understand about God's dealings with man is that from the very beginning He had in place a great plan of redemption that leads men to salvation and spiritual everlasting life. God is sovereign and is not accountable to any angel, man, nothing. He determines, controls and adjusts His 6000 year plan as He sees fit.

After the flood God began to essentially, but not altogether, deal with the patriarchs Abraham, Isaac, Jacob and Jacob's sons, especially Joseph. As things moved to the time of Moses, the children of Israel had developed into a nation of several million people. God codified the Ten Commandments, gave them extensive laws, regulations and specific instructions to enhance their relationship with Him and their neighbors. Comprehensive, in the sense, that there are rewards for righteousness, keeping the commandments and the additional requirements as given. On the other hand there are penalty and punishment, even death for transgressions. The instruction of the Law is to identify sin so that men will understand responsible and Godly daily living.

God Makes a Requirement and Gives Israel a Responsibility

One of the first new requirements God gave the Israelites soon after they began their journey from captivity, the exodus, was His law of tithing. It is unfortunate that

almost from the very beginning and throughout history the law of tithing and offerings has been misunderstood, misused and abused by men.

Ancient Israel was unique to God because through these people God intended that all mankind would come to know Him. All would see and identify the God of Israel as righteous and reasonable in His dealings with them. They, the nations, would see the many blessings obeying the God of Israel would bring and thus seek to learn and know Him and receive His favors. However Israel refused to humble herself and fulfill His commission and in the end suffered destruction and captivity of her people.

With God what applies to one applies to all. Israel was no better than the other nations, they were all required to love and obey their Lord. Israel was the starting point, the people He chose for purpose. God intends, with a willing heart for His people, the descendants of ancient Israel, to fulfill His purpose. In time, through this group of peoples, all nations will come to know the one true creator and sustainer God. All who yield will be greatly blessed for their obedience.

Gen.14:20 – Abraham and Gen.28:22 – Jacob

Gen.14:20 says-“And blessed be God most high, who has delivered your enemies into your hand. And he (Abraham) gave Him (Melchizedek) a tithe (tenth) of all.” What can we understand from this verse? Abraham gave Melchizedek, priest of the most high God (verse 18), ten percent (a tithe) of the goods taken in his war with the kings (verses 1-17), why did he do this? We are not told. Then what would be a logical explanation? First of all Melchizedek was not a stranger to Abraham, it can be safely assumed from the context of these verses that they had an on going relationship for some period of time. In Heb.7 Melchizedek is said to be as Jesus Christ, a high priest to God. The one who became Jesus Christ, our Messiah, had a personal relationship with Abraham. Gen.26:4 states that Abraham would have descendants as numerous as the stars of heaven because (verse 5) “Abraham obeyed my voice and kept my charge, my commandments, my statutes and my laws.”

Abraham had righteous deeds and a righteous heart before God and so Melchizedek determined to give to Abraham a period of time to reveal to him who He was and how Abraham and his descendants would fit into God’s overall master plan for mankind.

As an act of worship and acknowledgement of Melchizedek as his Lord and deliverer he gave a tithe of the spoils of war. These verses do not tell us that Abraham tithed previous to this incident or that he even continued to tithe after this. We do not know. We cannot even say tithing was required before the flood-we do not know.

Still we need some kind of reasonable explanation. Melchizedek had no need for what Abraham could give him. There is no evidence of anyone human or otherwise at this time chosen and worthy to receive tithes. There is no evidence that Melchizedek was interested in dealing with anyone else. At this point in history there was no need for a

further tithe. The whole point of these scriptures is to make clear the relationship between Melchizedek and Abraham.

Gen.28:20-22 – “Then Jacob made a vow, saying, if God will be with me and keep me in the way that I am going and give me bread to eat and clothing to put on,²¹ so that I come back to my fathers house in peace, then the Lord shall be my God.²² And this stone which I have set as a pillar shall be God’s house and of all that you give me I will surely give a tenth (tithe) to you.” Previously in verses 13 and 14 he had his dream of the ascending ladder and God’s unconditional promise to bless him (Jacob) so that his descendents would be spread far and wide and as numerous as the dust of earth.

In verse 15 God makes an interesting statement. “Behold I am with you and will keep you wherever you go, and will bring you back to this land, for I will not leave you until I have done what I have spoken to you.”

How should we understand “I will bring you back to this land”? This is a prophecy, possibly a dual prophecy. Jacob did come back to this area, but as a dead man. One way to consider this matter is to understand that when Israel reached the promised land, after the exodus, they would be tithing. Actually as we will see tithing started about two years or so after the start of the exodus.

In verse 20, why does Jacob say “if?” He appears to be qualifying and perhaps doubting God’s promise. Jacob is counted as faithful. This reference is not to Jacob but to his descendents – that if God fulfilled His word, which Jacob knew he would do, then his descendents would tithe to Him. An act of obedience and worship. So it will also be in the millennium when Israel is restored and Jacob once again lives, Israel will tithe.

A couple of comments before we go into the specific tithing scriptures. To repeat an earlier point – God is sovereign and He alone will determine what He will and will not do in so far as how He works with people and situations. To make and form a conclusive opinion where there is little or no supporting evidence is not wise, especially if it is to establish a policy that is self-serving and very possibly in error. The other consideration is simply that until God through Moses gave the tithing law and up to that point there was not recorded a law, or policy and procedure for tithing.

Leviticus 27:30 – 32 an Introduction to Tithing

Leviticus 27:30-32 – “A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord.³¹ If a man redeems any of his tithe, he must add a fifth of the value to it.³² The entire tithe of the herd and flock – every tenth animal that passes under the shepherd’s rod – will be holy to the Lord.” Moses wrote, “all the tithe of the land.” This word is singular and refers to a tenth, nothing more. Also it is interesting to note that Moses does not at this point direct how distribution should be made, who should get what and how much of what.

The word holy as used in verse 30 translated from the Hebrew means “separate or set-apart” usually as divinely directed, a divine purpose – meaning God has determined how the tithe will be handled.

It will be good at this point to settle this matter of who does and who does not tithe. Some reason that basically, only farmers and herdsman could and should tithe on their production. Not everyone was involved in these two occupations. We do not see manufacturing and selling mentioned. But we know there were trades people who produced clothes, shoes, tents, weapons, furniture, jewelry, metal utensils, and much more. There were shopkeepers who sold the produce of the land, imported materials, domestic produced items and on it could go. Are these people exempt from tithing? Some believe this to be the case.

There are two things that need to be said. First, what God gave to Moses was the principle of tithing (a law). Everything, no matter what its final composition and form, has its origins from the earth. God created and owns the earth and has determined how a certain portion of His creation, freely available to men, is to be used. This being the fact, all men are required to tithe of their labor, if farmers and herdsmen then of their produce and herds and flocks. There was no rule they could not sell to others and thus became also responsible to tithe on money. Fisherman, hunter, merchant or banker they had to tithe. The trades people and shop keepers supported themselves and their families by exchanging goods for money or bartering they all had an income or increase and were required to tithe. Nobody was exempt from tithing, not even the priest, if they had an income separate and unrelated to their priestly duties. Buying and selling was very common in those days.

Second, God is not a respecter of persons. All are equal before God and as such all share in the same opportunities and obligations. God does not have special rules and regulations for one group with various exemptions that do not apply to others. This would create jealousy, strife and contention. God is just and fair. In matters of obedience and worship all are treated equal, there are no exceptions or special circumstances. The tithing law is the same for one as for all. No one stands unique or special before God. Thus it is reasonable and necessary to tithe on money that is income whatever the legal source.

Tithing Verses in Numbers 18

Note: Before proceeding, please read the entire chapter of Numbers 18.

The priests were superior to the Levites because of the responsibilities they had before God. Beginning in verse 8 God says the gifts the people present to Him through the Aaronic priesthood are holy. The grain offering, sin offering and trespass offering were holy and were for their use. As was the meat and wave offerings (verse 11). Verse 12 states they were to receive the best of the oil, new wine, grain and first fruits. Verse 15 Everything (male) that opens the womb belongs to God and was for the priest. Verses 17-18 The first born of the cow, goat, sheep could not be redeemed and their blood was sprinkled at the alter. The flesh of all offerings belonged to the priest. Verse 20 Because they had no inheritance in the land – God was their inheritance and provider. Verses 26 and 28 The Levites were required to tithe to the priest on everything they received. Ex. 30:13-16 Instructs that all of age are to pay a half shekel for the care and upkeep of the tabernacle. Rich or poor the amount was the same.

Numbers 35:7 The Levites are given 48 cities with common land for their flocks and herds and crops, perhaps also holding areas for temple sacrifices. 13 of these cities belonged to the priests.

It is clear that God wanted the priests and their families well cared for. He did not necessarily intend they should be rich but prosperous. They were not to be burdened by money worries. He did not want them distracted from their important and critical work.

Num.18:21 – “Behold I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform. The work of the tabernacle of meeting” verse 24 Jewish Tanakh translation – “for it is the tithes set aside by the Israelites as a gift to the Lord that I give to the Levites as their share.” Other translations describe the tithe as an offering to God, given to the Levites for their inheritance. The Levites took care of the tabernacle and later the temple and probably assisted the priest in certain ways.

The expression “all the tithes” sounds like there is more than one tithe or tenth. This and several other references refer to tithing in the plural. The farmers and herdsmen simply brought in a tenth of many different crops or of the herds and flocks. A tradesman or shopkeeper would sell different items, each being tithed upon. Today most workers are paid hourly or are on salary – they pay only one tithe on their increase. All the tithes, is not a reference here or elsewhere, to a second and third tithe. This will be more fully explained. Again, “all the tithes” can mean a tenth of corn, wheat, garden produce, animals, manufactured things and any thing or service sold. So what we have at this point in Israel’s history is a tithe of everything going to the Levites. As means of further explanation Abraham gave one tithe of his spoils to Melchizedek. He did not give multiple tithes. The word is singular – however the spoils of war consisted of many different things, each in a sense could be considered as tithed upon, thus Melchizedek received tithes.

Numbers 18 was written about two years after the beginning of the exodus. The book of Deuteronomy was written some 38 years later, shortly before their entrance in the promised land. Deut.1:3 begins in the fortieth year after the exodus. The Reese chronological Bible also places the events in Num. 18 about one or two years after the leaving of Egypt. Most scholars agree with this timeline.

During Israel’s wanderings in the wilderness for forty years there would be little to tithe upon. Mostly the increase from the herds and some produce and income from trades people. It should be remembered that the people spoiled Egypt and took much precious goods, gold, silver, jewels, etc. The normal enterprise of the people would circulate these things and so a tithe would be generated. Income was also generated by various exchanges with the local population. The Israelites had manna and possibly quail to eat for forty years (Ex.16:35). Deut.29:5 has in all probability been misunderstood, their clothing did not rot because of a miracle, but rather because they had the capability to make their own clothes and shoes or buy them from the surrounding area.

Israel was a large self-contained community in the wilderness. The feast and holy days would be of no financial consideration. There really were no poor or needy among them. If so, they were cared for by family and friends. Until their arrival into the promised land the full tithe of Num.18:21-24 was for the exclusive use of the Levites. In the new land this would change. When Israel arrived and occupied the new land, God changed and adjusted the tithing system to accommodate the new circumstances and lifestyle of the nation.

Deuteronomy 12:6

As we study the tithing verses in Deut.12, 14 and 26 we will clearly see that God was not adding two additional tithes, but rather modifying the existing statute to accommodate the new situation for the Israelites in their permanent home land. Moses clarified how the one tithe God claimed for Himself was to be used. But also what God did not do concerning tithing is most important and telling in how God works with mankind.

As we go into scripture to establish the truth and correct understanding of tithing a reference to some comments Jesus made will be in order. In Matt.5:17-19 Jesus clearly establishes his attitude and relationship to the law. Jesus said –“think not that I am come to destroy the law or the prophets: I am not come to destroy (do away with, abolish) but to fulfill (fill up to the top) for verily (of truth) I say unto you, till heaven and earth pass, not one jot nor one tittle (a very small piece of a Hebrew letter) shall in no way pass from the law, till all be fulfilled.” This includes tithing, which we will see is still required of Christians today. Paul said in Rom.3:31-“Do we make void the law through faith? (The idea faith stands alone from works). God forbid, yes, we establish the law,” faith to be legitimate requires works.

It is true the laws of offerings and sacrifices at the temple have been suspended because there is no temple and has not been for almost two thousand years. This does not mean any other of Gods laws are abolished, just those activities having to do with the temple. Heb.9:9-10 explains with the return of Jesus the reformation will begin and temple sacrifices will be reinstated. Tithing was not suspended or superseded. God is sovereign. He can and He will, as He determines make adjustments for His laws, but always the basic principle of the law stands. The principle of any of God’s laws are understandable. For some laws (this does not include the commandments) such as tithing, there is much latitude, for personal choice in the use and distribution of tithe money.

Upon entering their new homeland He proceeded to review His laws and makes certain adjustments. Tithing received attention.

Deut. 12:5- “but you shall seek the place the Lord your God chooses to put His name and there you shall go.” Verse 6-“there you shall take your burnt offerings, your sacrifices, with your tithes” – verse 7 “There you shall eat before the Lord your God and you shall rejoice, you and your households, in which God has blessed you.” He explains how a part of this tithe is to be used – in celebration and rejoicing before God at the

appointed location and time. The three seasonal holy festival times as given by God. (See Leviticus chapter 23).

Again in verses 11-12, Moses repeats some of his previous comments but in verse 12 he adds an important and significant detail. “You shall rejoice before the Lord your God—and also the Levite, who is within your gates, since he has no portion or inheritance with you.” God talks about the place, what activities are expected. They are instructed to bring their tithes, (one tithe – ten percent), but many different items. They also are to share with the Levite. Verses 17-18 repeats some previous comments. In verse 19 God emphasizes the responsibility to the Levite. “take heed to yourself that you do not forsake the Levite as long as you live in your land.” Verse 21 God makes provisions for certain conditions. “If the place where the Lord your God chooses to put His name is to far from you, then you may slaughter from your herd and from your flock which the Lord has given you, just as I have commanded you, and you may eat within your gates as much as your heart desires.” “Place” is in reference to an appointed feast of God. In verse 13 “take heed to yourself that you do not offer burnt offerings every place that you see.”

Israel is about to enter the promised land, for forty years they were all together, now they will take possession and the tribes will be scattered and far apart. To prevent the people from trying to determine when, how and where to worship God, which would inevitably lead to idolatry, God centralizes His worship in locations as He determines. These changes bring adjustments in the tithing law. Two things here – first, the people are to keep and meet on His holy days, as directed through His priests. Second, the Levites are to be “financially” remembered. Nothing is said here about a “new or additional tithe.”

Deut.14:22-27 is a repeat of everything previously discussed. Verse 22 – Says, you shall tithe of your increase year by year. Verse 23 tells where and how and why the use of the tithe. The word fear in this verse gives a wrong idea. It is better rendered respect and love. Nothing is said about an additional tithe, extra tithe, or second tithe. Fact is nowhere in the Bible can one find the words first, second or third tithe. Some have attempted to read second tithe into the text, but the context does not support this idea. There is only one tithe and it is still holy. Also again in verse 27 the people are admonished about the Levite. “You shall not forsake him.” The Hebrew word translated forsake, also means abandon or leave destitute. At this time the Levites constituted about 3.75% of the Israelite population. These comments are very similar to Num.18:24 and Deut.12:19.

Why does God continually remind the people not to forget the Levites? Some reason that a full tithe (tenth) should go to the Levite, if so why should they need to be remembered? God’s ways are just and fair, He intended the Levite to be compensated for their service, but not to become rich and be a financial burden to the people. God requires only one tithe. A portion to the Levite and priest, A portion to be used in rejoicing before God at His appointed time and place.

In Deut.14:28-29, God reveals more details concerning tithing and where the feasts are to be held. Verse 28 – “At the end of every third year you shall bring out the

tithe of your produce of that year and store it up within your gates. Verse 29 – And the Levite because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the Lord your God may bless you in all the work of your hand which you do.”

Once every third year the people were to keep the festivals within their own gates, that is in their immediate area – town or city. Also their tithe was to remain with them, one out of three years. For two years the people were instructed to travel to the place of God’s choosing, most likely to the towns and cities of the priests and Levites and their tithe was to go with them. The pattern appears to be every third year and sixth year the poor and needy were to be cared for. The seventh year was a land rest and then the routine resumes. Interesting that the first year after the seventh could be considered an eighth year which God would consider a new beginning – the number eight in scripture is considered or understood to refer to new, fresh, different beginnings.

Again in verse 29 the people are reminded to remember the Levite. Then we see specific instructions that the stranger, fatherless, widows, those in need are to be remembered and are to be given a share of the tithe so that they may rejoice. This means more than food, but also clothing, personal things and shelter. The people were to be generous and caring for the less fortunate.

Notice again in verse 28, it speaks of the tithe – just one ten percent, many different items to be tithed on, which put together constituted a full tenth of everything. We cannot make these and other verses say or even imply an additional “second tithe” and in the third year a “third tithe” for the poor. God’s ways are just and fair, He set the tithing law, He explained the three areas of use for these funds. When we understand the tithing principle we have a vivid example of God’s righteousness and wisdom – He offers the believer opportunity and choice. He set the law and leaves it to men to apply it. How they determine to divide the tithe is between the individual and God. God in effect says, because you have submitted yourselves to keep my tithing law, I will now allow you to worship Me and honor My name by your personal choices in dividing up the tithes for the Levites, for rejoicing at my festivals, and remembering the poor and needy. He also says this to Christians today. Who got how much was whatever the tithe payer decided.

The question asked earlier, why did God keep repeating – “to always remember the Levite.” Here is a partial answer with a more detailed explanation later. In the agrarian society of that time the Levites collected their share of the tithe at the designated festival sites. Read Exodus23:14-17. The people were to rejoice in their consumption and money spending, also they were not to forget the Levite was to be given a fair and reasonable portion of the commanded tithe. Human nature being to some degree selfish and forgetful, must at times be stirred to righteousness, and so Moses made it clear and simple.

The Seventh Year of Release and Land Rest

There is some disagreement if this distribution to the poor and needy took place also in the sixth year of a seven-year cycle. Various translations say “every third year” or

“after three years” or “in the third year” the Bible does not mention specifically a sixth year but in context and logic there is a very strong implication that this is a fact. Jewish historical writings and translations recognize “every third year” of a seven-year cycle, (third and sixth year).

Deut.15:1-2 – “At the end of every seven years you shall grant a release of debts.” “And this is the form of the release: every creditor who has lent anything to his neighbor shall release it: he shall not require it of his neighbor or his brother, because it is called the Lord’s release. Ex.23:10-11 – “Six years you shall sow your land and gather in the produce, verse 11 – but the seventh year you shall let it rest and lie fallow, that the poor of your people may eat: and what they leave the beast of the field may eat. In like manner you shall do with your vineyard and olive grove.” In Mark14:7 Jesus said the poor are always among us.

God gave five means or ways to provide for the poor and needy. Every three years they were to receive a portion of the tithe. The people were to be generous and to give to the needy at all times of the year. The people were told not to harvest their fields bare so that the needy could glean. Any produce that grew of itself in the seventh year was for the needy. Finely the law of Deut.15:1 & 2 benefit the poor and needy. Deut 15:5-11 – God gives additional information concerning the poor and the rewards to the individual or nation for being diligent in this matter. The principle is clear, in our modern world the mechanics for serving the needy, are of necessity different.

So we see a program that took care of the poor without oppressing the tithe payer or anyone else. It was part of an integrated and balanced economic system.

The question comes up, how do the people provide for themselves in the seventh year and for a part of the eighth year? Our God is a practical God, He allows for humans to exercise common sense and good judgment in fulfilling the principle and basic instructions concerning His laws. The economy, once it was setup and going, was integrated. All those who produced an income and had an increase from the fields or their labors were continuously making a contribution.

The law states that at the end of seven years, there should be a release of debts for all creators throughout the nation. We also note that for six years, the land shall be planted and harvested. In the seventh year, it is to lie fallow. That is to rest, and not be cultivated for crops in any manner. When a peoples, a nation, any nations is in harmony and cooperation with God, the blessings are manifold. There will never be a want for anything. In the seventh year, the nation would be blessed because of national obedience.

Keep This in Mind

It is recognized that certain Old Testament customs cannot, in a practical way, be kept in a modern society. We are obligated to live a common sense Christian life within the laws and customs of the land. We are pilgrims on a journey in a foreign land – however, the principle and spirit concerning God’s law of tithing and generosity can be

fulfilled without hindrance. It is not necessary for a Christian to force or complicate these matters.

What Moses recorded as given by God for the nation was to be obeyed and practiced with diligence. But even from the beginning the people did not do what was pleasing to God. As the years went by they forgot God and His servant Moses and went into all sorts of sin and idolatry. Then finely, into national destruction and captivity. They failed the commission given to them by God.

The Messiah will soon return to restore all things, as given to Moses, including possibly the reactivation of the Aaronic priesthood and Levitical temple services. At this time the Lord's chosen people, for a purpose, will obey and serve Him with a right heart. They will fulfill God's original commission to be an example and a blessing, to the nations of the world. For then their prosperity will be so abundant that it will be hard to find a place to put it all.

Deut.26:12-14 Moses Reviews – And Makes Final Comments

Deut.26:12-14 are the final instructions of tithing, as recorded by Moses, shortly before the nation's entrance into the new promised land. Verse2 "When you have finished laying aside all the tithe of your increase in the third year - the year of tithing – and have given it to the Levite , the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled. Verse13 Then you shall say before the Lord your God: I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me: I have not transgressed Your commandments, nor have I forgotten them. Verse 14 – I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the Lord my God, and have done according to all that You have commanded me." These words are consistent to what he previously wrote.

In verse 12, the comment, "year of tithing" reflects the fact that in this year full use of the tithe in the designated three areas was accomplished. This was the complete use of the tithe. When you have finished laying aside all tithe – here again the word tithe is singular. One commanded tithe, not a second or a third. This tithe was to be given out, as the tithe payer decided, to the Levite, the poor and a portion for the use of himself and his family at the commanded holy days and seasonal festivals. God intended the festivals for rejoicing before Him, and becoming more firmly attached to Him. But because of the nature of the people they still inclined themselves to investigate and became attracted to the false gods and pagan customs of the nations around them. When Christ returns to rule He will provide the necessary help to combat this tendency of His people.

In the third year of assistance God wanted the festivals kept locally. We previously discussed several reasons, here are a couple more reasons. The best way to make fair distribution, was for those who lived within the local area, and knew the needs. God wanted each community to be a close-knit family like atmosphere, sharing and looking out for each other. The tithing system, offerings and the holy days/festival times

are among the foundational stones fulfilling the two basic requirements of God, from which all meaningful relationships are built.

Love God - Love Neighbor

Jesus, in His ministry, clearly expanded these two primary issues, how to accomplish them not only physically but spiritually (reflecting God's attitude).

Verse 13 – “Then you shall say before the Lord your God: I have removed (consumed or eaten up) the holy tithe from my house (kept the festivals), gave to the Levite and gave to the needy (fatherless and widows included). Verse 14 I have not eaten any of it in mourning (meaning he had properly used the tithe as directed and thus had no sin or regrets). The faithful tithe payer can further state that in no way did any of his tithe find its way to pagan uses. This tithe payer was fully faithful and as such could go before God and proclaim his obedience, loyalty and love, and according to God's word expect continual blessings.

Priests and Levites not living by Tithes Alone

The priests and Levites were to have a share of the tithe. They were to have basically the same lifestyle as their fellow countrymen. Share the same struggles and challenges of day to day life. The one basic thing this system of financial support did was to provide a consistent source of income so that the priests and Levites would not be distracted from their official duties as designated by God. Their share of the tithe, although generous, may not have been totally adequate and so God made other sources of support available.

Num. 18 and Deut.26, suggest that the Levites shared certain sacrifices and offerings with the priests. King Hezekiah made many reforms, that is he brought back, to a large degree, what Moses had instructed in their worship of God. II Chron. 31:9 – “Then Hezekiah questioned the priests and Levites concerning the heaps,” these heaps were the abundance. Verse 12 – “They faithfully brought in the offerings, the tithes, and the dedicated things....” Verses 13 – 21 explains how distribution was made to the priests and Levites. Neh.12:44 “And at the same time some were appointed over the rooms of the storehouse for the offerings, the firstfruits, and the tithes, to gather into them from the fields of the cities the portions specified by the Law for the priest and the Levites; for Judah rejoiced over the priests and Levites who ministered.” We see again at another time period the priests and Levites sharing in the offerings and firstfruits along with the tithes from the people.

Num.35:1-3 “And the Lord spoke to Moses in the plains of Moab by the Jordan across from Jericho saying: Verse 2 – Command the children of Israel that they give the Levites cities to dwell in from the inheritance of their position, and you shall also give the Levites common-land around the cities. Verse 3 – They shall have the cities to dwell in; and their common-land shall be for their cattle, for their herds, and for all their animals.” There were a total of 48 cities for the priests and Levites (Verse 7). Part of the reason they lived in cities was service in the temple was by division and this arrangement would

help with organization. Also, of course, they had no land inheritance. They were allowed common-land areas around the city for their cattle and flocks. Not all the Levite's time was devoted to the temple, but by schedule. They had time and the necessity to tend animals and grow produce. Also among them were some who worked as merchants and craftsmen.

God intended the Levites to have a comfortable life, but not a rich mans life. They also had opportunities according to their abilities and developed talents. It appears God intended the priests to live what might be considered an upper middle class life style.

More Old Testament Tithing Scriptures

I Sam.8:15 “the king will take a tenth of your grain and your vintage; and give to his officers and servants.” Here Samuel tells Israel the cost of making for themselves a king – another tenth more to support government bureaucracy. Once the people rejected God's authority and rule and excepted a human ruler, they brought forth to themselves many problems - one of which was heavy and at times oppressive taxes.

Continuing on, II Chron. 31:5-6, verse 5 – “As soon as the commandment was circulated, the children of Israel brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything. Verse 6 – And the children of Israel and Judah, who dwelt in the cities , brought the tithe of oxen and sheep; also the tithe of holy things which were consecrated to the Lord their God they laid in heaps.” The nation seeks to get back into a favorable relationship with God. Here the phrase “tithe of all things” has a couple of meanings. It can mean that portion of the tithe that rightfully belonged to the Levite. Also it can mean the tithes of not only meat and grain but titheable income from fishing, trapping, mining, manufacturing, trading, wholesale and retail operations, whatever the source of income, it was liable to the commanded tithe.

Neh.10:37-38 “To bring the firstfruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God; and to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities. Verse 38 – and the priests, the descendents of Aaron, shall be with the Levites when the Levites receive tithes; and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse.” In verse 37 it is explained what the priests receive and what belongs to the Levite. The priests were to receive their tithe at one central location – the temple complex area. The Levites were to receive their tithes in their cities. You may want to read Neh.12:44 and 13:4-13 to see some of the problems he had to deal with concerning tithes.

Malachi 3:8-10

Mal.3:8-10 – “Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings. Verse 9 – You are cursed with a curse, for you have robbed Me, even this whole nation. Verse 10 – Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,” says

the Lord of hosts, 'if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it'. These verses have been used by some to point an accusing finger. Let us examine this matter and see how the fault was shared by many. Malachi is dealing with the religious and social issues of his time. It is prophetic in the sense God expects us to tithe, but many religious organizations use it as a tool of intimidation and threat.

Tithing is a private matter between the individual and God, how much, how often and on what financial consideration, is not the concern of other men. In this case God, through Malachi, called the whole nation into accountability because all had sinned by failing to pay tithes and give offerings.

A review of chapters one and two of Malachi would be helpful, it will help put the previous comments in context. Mal. 1:6-9. Verse 6 "A son honors his father, and a servant his master. If then I am the Father, where is my honor? And if I am a Master, where is my reverence? Says the Lord of hosts to you priests who despise My name. Yet you say, 'in what way have we despised Your name?' Verse 7 – You offer defiled food on My alter, but say, 'in what way have we defiled You?' By saying, 'the table of the Lord is contemptible.' Verse 8 – And when you offer the blind as a sacrifice, is it not evil? And when you offer the lame and sick, is it not evil? Offer it then to your governor! Would he be pleased with you? Would he accept you favorably?" Continuing verse 9 – "But now entreat God's favor, that He may be gracious to us. While this is being done by your hands, will He accept you favorably?" Mal. 2:1-2 – "And now O priests, this commandment is for you. Verse 2 If you will not hear, and if you will not take it to heart, to give glory to My name, I will send a curse upon you, and I will curse your blessings. Yes, I have cursed them already, because you do not take it to heart." Verse 7 – For the lips of the priests should keep knowledge, and people should seek the law from his mouth; for he is the messenger of the Lord of hosts. Verse 8 – But you have departed from the way; you have caused many to stumble at the law, you have corrupted the covenant of Levi." This whole situation with the priests, Levites and people was very displeasing to God. Malachi in chapter 3, explains what God was going to do in order to straighten things out and have it done (tithing and offerings) with a right heart. Verse 3 – He will sit as a refiner and a purifier of silver; He will purify the sons of Levi, and purge them as gold and silver, that they may offer to the Lord an offering in righteousness.

The nation as a whole had stopped tithing to the Levites, the Levites were not tithing to the priests. The priests had failed to deal with the matter and had let go of their proper temple duties. The teachers and servants of the Lord had become corrupt and self serving. They offered polluted grain and produce, lame and sick of the herds and flocks – keeping the best for themselves and selling to others for large profits. All were at fault – but the priests and Levites were held accountable, for in this matter they caused the people to stumble.

Three Times in a Year – God's Festivals

In Lev.23 Moses specifies all of the appointed times. Verse 4 – "These are the feasts of the Lord, which you shall proclaim at their appointed times. "The word times is

from the Hebrew Mo'ed and means appointed times of festival seasons. There are seven annual holy days, and three festival times.

Deut.16:16-17 “Three times a year all your males shall appear before the Lord your God in the place which He chooses: at the Feast of Unleavened Bread, at the Feast of Weeks, and at the Feast of Tabernacles; and they shall not appear before the Lord empty handed. Verse 17 – Every man shall give as he is able, according to the blessing of the Lord your God which He has given you.”

Exodus 23:14-17 “Three times you shall keep a feast to Me in the year: verse 15 – You shall keep the Feast of Unleavened Bread, you shall eat unleavened bread seven days, as I commanded you, at the time appointed in the month of A'bib, for in it you came out of Egypt; none shall appear before Me empty; verse 16 – and the Feast of Harvest, the firstfruits of your labors which you have sown in the field; and the Feast of Ingathering at the end of the year, when you have gathered in the fruit of your labors from the field. Verse 17 – Three times in the year all your males shall appear before the Lord God.”

Verse 16 in Deut.16 Says “three times a year.” Times as translated from the Hebrew pa'am, meaning step, foot, time or occurrence, or tap or beat regularly. In Ex. 23:14 “three times you shall keep a feast to Me in the year.” The Hebrew here for time is regal, which means foot, (or parts associated with a foot) and by extension, footstep, a measurement of times. These verses then may be taken to mean as steps in the plan of God, or annual marked occurrences during the year. There are three occurrences within each year when God required attendance before Him at the appointed location. These three festival seasons of time do not imply all seven holy days. The people were not only to gather together, but then were to bring with them their tithes, gifts and offerings. This was a special time for worship and rejoicing before God.

The word translated feasts/festivals also can mean, as translated from the Hebrew CHAG, banquet or party, a festival celebration and gathering. A CHAG is a designated period of time for festivities, however many days they may be, one day or several days.

In Lev. 23 are listed the seven appointed times or high holy days from which all normal work is to cease. They are convocation days. The people are to meet together for the purpose of instruction and reminder for the purpose of these days in their lives and to understand God's plan of salvation and redemption for all mankind. These high days are the first and seventh day of Unleavened Bread, Pentecost, Trumpets, Atonement, First day of Tabernacles and the Eighth Day. As earlier read in Ex.23 and Deut.16 listed are the Feasts or Festival periods of celebration and rejoicing. Passover/Days of Unleavened Bread, Pentecost, and Tabernacles. During these three seasons of times the people gathered for festivities and gave gifts to God.

The times and society of biblical Israel were agrarian, and in many other ways very different than what we have today. As a result there are many customs and habits concerning the festivals that are not practicable or even possible in our modern times. Soon there will be a restitution of all things, meaning lining modern society up with the

original instructions and principles given to Moses. Several times God adjusted tithing, offerings and other things. God is sovereign and He will do as He sees fit and in the best interest of His overall plan and as is practicable for a specific period of time. When Christ returns to rule this earth and sets things in order there will be changes and adjustments.

For Christians today we must do the best we can to understand the principles and apply the spiritual intent and letter to the best of our ability, realizing the world we live in. This does not mean compromising God's word and basic instructions, it means being lead by God's Holy Spirit, exercising common sense and good judgment, in other words being and acting as mature spirit led Christians. We are sojourners in this life, we are here to learn and change, later, with the Messiah's return and we are prepared, we will help institute truth and honorable worship for all the world.

The Passover/Days of Unleavened Bread with its two holy days was a festive time of celebration and rejoicing. As Christians we understand that Jesus is our Passover (Savior). We are reconciled to God the Father by His blood. Sin no longer has hold and dominion over our lives. (Please read the companion Passover booklet, which gives a full detailed explanation of this important subject).

Pentecost, in the Old Testament, was a celebration of receiving the law of God, the Ten Commandments, which show and explain the perfect righteous character of God that leads men to repentance and obedience. Living by the laws of God brings, peace, happiness and prosperity to individuals, families and nations. In the New Testament as explained in Acts, chap 2, the Holy Spirit of God, which is His power, is made generally available so that men, as called by God, will have the power and ability to fight and overcome human nature and Satan the devil. This is to be a time of great thanksgiving and celebration to God and His son Jesus Christ, for without all these things we are as dead men, with no hope

The Feast of Tabernacles, including its holy day, which is the first day, pictures Christ's rule on earth with His saints. At this time He will establish the kingdom and laws of God the Father. All people will in time seek the Lord of the Covenants to obey His word and humbly serve Him. There will be worldwide peace, happiness and prosperity. Wars and suffering will be gone. All (the vast majority) will worship God and his Son; lives will be abundant and overflowing; children, parents and grandparents living rich and meaningful lives. This is to be a time of festivities, celebrations and thankfulness for the mercy and love God and Jesus extend to all mankind. All stand equal before God.

Another reason for celebration and happiness is the final day of the seven, or as sometimes referred to, the last great day of the Feast of Tabernacles . This day pictures the general and great resurrection immediately following Christ's millennium rule on earth. All people who have ever lived will be raised to physical life, receive the truth and thus be given their opportunity to everlasting spiritual life. Thus we have God's festival seasons of celebration, rejoicing and happiness. We see God's many mercies, His love, His plan of hope and salvation for all.

In our day, called and converted Christians keep all the holy days and the three festivals which are a part of the holy days. On these His festival occasions God expects us to come before Him and present gifts, which will be explained shortly.

What about the other three holy days? Trumpets, Atonement and the Eighth Day. Exod.23 and Deut.16 clearly and fully explain the festival holy days seasons. It will be noticed that Trumpets, Atonement and the Eighth Day are only holy days of convocation. The people meet as a group, are taught the sober meaning of the Day of Trumpets and the Day of Atonement and reflect on the possibilities of God's new heaven and earth. These days give a complete picture of God's plan for mankind. But there is a distinction and separation from the three times or seasons of festivities. On these three high days no mention is made that gifts are to be given, and the people are not gathered for festivities.

Jesus Christ in the gospels, Paul's epistles, the book of revelation and the New Testament prophets talk much about the end time and return of Christ. It will be a short period of time of worldwide suffering and destruction that will have no comparison. The sounding of trumpets is a signal for impending war. The holy day of Trumpets pictures Jesus direct intervention and dealings with a totally rebellious and sinning world. Jesus at his return, pictured by trumpets, brings with him mankind's final punishment and then the beginning of rebuilding and restoration. God's commandments, statutes and judgments will be the foundation. This period of misery is not a time for celebration, except perhaps in the sense it heralds Christ's return; but the Feast of Tabernacles with its holy day is a more fitting time for celebration of his return. The focus of the Day of Trumpets for Christians is one of sadness and upset for the great grief and suffering mankind has brought on himself by resisting God, His laws and way of life.

Atonement is a serious day of fasting and reflection. Passover and the days of Unleavened Bread picture an individual relationship between a Christian and God. Atonement has much to do with Satan and the alienation of mankind as a whole from God. Satan is not totally responsible for world conditions and every evil therein. God does give him much credit and responsibility for the difficulties of mankind throughout history. At Christ's return all the blame due Satan is placed upon him and he is then put in a place of restraint for 1000 years. The remaining population, as a whole, will recognize and accept Jesus as King and Messiah. There will be a full measure of reconciliation with the remnant of His people Israel, and as time moves on all others will come into reconciliation with God. It starts and is completed with Satan being put away and the population submitting to the Lord Jesus.

The Eight Day, which is a separate day from the Feast of Tabernacles, is a holy day. This day pictures the destruction of the old earth and the new heavens and earth, the beginning of the next phase of God's plan. This day is unique and mentioned very briefly in scripture with no explanation. Numbers 28 reviews the holy days. In verse 35 it states – "On the eighth day you shall have a sacred assembly (convocation or meeting), you shall do no customary work." These things qualify the eighth day as a holy day. Rev.21 talks in some detail about the creation of the new heaven and earth. A close reading of this chapter will prove beneficial. Jewish tradition also provides insight to this day. It is hard for humans to visualize and understand the tremendous implications of a new earth

and heaven. God is not asking us to celebrate what He has not fully explained and we cannot grasp. He does require us to keep this day in holy convocation to acknowledge this part of His plan and purpose.

Trumpets, Atonement and the Eighth Day are designated not as festivals, but holy days to be kept as recognition that God is God and that His purpose and plan for mankind and eternity stand firm and sure.

A Summary of the Old Testament Tithing Law

Moses, by God's direct command and authority, instituted the tithing law for the whole nation of Israel and in reality for all mankind for all times. It was not just for the farmers and herdsman, but for all who have an income or increase because of their labor. This includes manufacturers, sellers of goods and services. The law applied equally to all. Money was titheable.

God chose ancient Israel not for their righteousness, but according to His purpose, to be an example to the surrounding nations and to all nations. Today, as then, all of God's laws including tithing are good and beneficial to any who uphold and keep them. Through Israel God intended to identify Himself clearly to all peoples for all times. Israel failed in their commission. In the not so distant future they will again be given the same opportunity and they will not fail.

The tithe (one tenth) was to be shared with the Levite for his service at the temple and for the people. The Levite was to give a full tithe to the priests. Part of this tithe was to be used by the people to keep the festivals. The poor and needy were to be remembered on a regular basis.

God instituted only one tithe to be shared three ways. The tithe payer was to decide how. Generous freewill donations and gifts were also expected.

No one was totally dependent on the tithe. A portion of the tithe was to be used for the feast, but other monies could also be used. The poor and needy always had materials and means available to them. The tithe system was part of an economic system that included private ownership of land and business. The seventh year land rest did not have an effect on the tithing requirement.

There was only one tithe, this made the system fair and equitable for all. The tithe was on the increase, which, for the most part, is a private individual matter depending on various circumstances and conscience. In America, as well as many other countries, due consideration must be given to the taxes imposed. The idea of figuring increase after paying taxes has merit and is within the letter and spirit of the law, in the opinion of this writer.

Tithes, as distributed to the Levites, was not a source of large income. It was not a cause for their living substantially better than their neighbors. The priests and Levites were cared for by tithes because of their unique responsibilities and duties before God.

Everyone was equal. Success and prosperity was accessible by hard work and the on going development of talents and skills.

Our relationship with God through Jesus Christ is individual – one-on-one. The tithing system when correctly understood and practiced enhances and compliments this relationship. God established the law with its principles and lets us decide how to apply it within perimeters. Men, ministers, whoever, should fear to infringe on this relationship, and worse manipulate it, as a source of unfair gain.

God's tithing law is absolutely fair and reasonable in every way. It accomplishes everything intended without being a burden on any one person or group.

Tithing and Offerings in the New Testament

There is a small group that understands the tithing law and principle as given in the Old Testament. Unfortunately many of these people believe and practice a second and even a third tithe. As we have learned, God only requires one tithe with distribution in three ways. There are many who say tithing is an Old Testament institution done away with at the destruction of the temple in 70 A.D. and for sure no longer applies to those under the "new covenant." The truth is simple – God is consistent and tithing is required for converted Christians today. We do live in a vastly different and modern society, however the principles are easy enough to sort out.

Not Many New Testament Scriptures – But Enough!

In Matt.5:17-19 Christ stated that He did not come to abolish any of the laws of God, but rather to magnify the law. Paul does clarify that the various sacrifices, offerings and carnal ordinances were valid until the time of reformation. (Heb.9:9-10). Reformation, having to do with the ultimate sacrifice of Jesus, the Messiah. The Jews continued the sacrificial system of the temple until 70 A.D. Paul did not take exception, but made it clear Christ was the fulfillment of these things, especially the blood sacrifices. These were a shadow or type of the blood sacrifice of Jesus. At some point there will be a new temple, and the sacrifices and offerings will again be instituted. These things will be a reminder of Jesus Christ and His ultimate sacrifice for everyone's benefit. Tithing was not a ritual somehow associated with the temple.

There are only eight references to tithing in the New Testament. A fair, reasonable and common sense approach will firmly establish New Testament tithing, or as some may prefer new covenant, as a fact and practice God intends for His church today.

Matt.23:23-24 – "Woe to you scribes and Pharisees, hypocrites – for you pay tithe of mint and cumin, and have neglected the weightier matters of the law, justice, mercy and faith. These you ought to have done, without leaving the others undone" Although He said in Matt.23:1-4 The scribes and Pharisees had a measure of authority over the people, they did not receive tithes. Their authority was only valid according to correct teaching and decisions made according to the law. The temple was at this time still operational and the tithes went to the Levites and priests. Jesus in Matthew shows an

example of tithing practiced and acceptable. In the Pharisee there was no truth or justice. Being self-righteous hypocrites they understood they were to tithe, plus they did other works to curry favor with God and appear righteous and pious before the people. Luke 11:42 reiterates what was written in Matthew.

In Luke 18:10-12 we have the story of two men who went up to the temple to pray, the Pharisee and the tax collector. The Pharisee carries on about all his good deeds, and mentions – “I give tithes of all I possess,” he was boasting of his self-perceived righteousness before God.

The Quandary of Paul and Tithing

There are still several important issues to be discussed, tithing as explained in Hebrews 7, freewill donations/gifts and administration. But before these things we should attempt to understand why Paul never mentions nor claimed tithes for himself and others. Paul was a hard worker for the sake of Jesus and the gospel. Paul in I Cor.9:1-23 explains and defends himself as a minister (servant) of Jesus Christ. He argues that he and Barnabas had the right to receive financial support from the Corinthians and others for their service to the church. (Verses 13-14) But because the Corinthians were very carnal, complaining, fault-finding people he did not require this of them lest they bring false accusations. Often times Paul supported himself working at his trade as a tentmaker. (Acts 18:1-3). There are verses in the New Testament that appear to talk about support for Paul's work and others. (Acts 4:33-35). Paul never said, nor did he imply, that he and others should be supported by or receive tithes. However, there are many today who say he did ask for tithes in order to make a stronger case for themselves to receive tithes. Paul in Rom.11:1 states he is a Benjaminite. It appears that most if not all of the apostles were of the tribe of Benjamin, and not eligible to receive tithes.

At this point in history (Paul's time) the temple was functional and the priests and Levites were serving to one degree or another, and they only were entitled to receive the tithes. It was not until toward the end of his life and the temple was soon to be destroyed did Paul comment on tithing and the changes in this law that would be necessary. It is believed Paul wrote Hebrews in about 66 A.D., shortly before his death at Rome. The leaders of the Jewish nation were even at this time in serious conflict with Rome and soon war would come to the land and the temple would be destroyed in 70 A.D., the priests and Levites killed or scattered to many areas of the Roman empire.

Hebrews Chapter Seven – Tithing Established For Christians Today

Heb.6:20 – “Where the forerunner has intended for us, even Jesus having become High Priest forever according to the order of Melchizedek.” “Order” here meaning character or nature. Heb.7:1-4 Gives us a detailed description of Melchizedek and mentions that Abraham paid tithes to him from the spoils of war. Verse 3 – tell us without father, mother, genealogy, having no beginning nor end as humans have – “like the Son of God (Jesus Christ) remains forever a priest.” It appears that Christ in His service to the peoples of this world, is considered a priest for all time by the Father. I have no question that Melchizedek and Christ are one and the same. Today Jesus acts on our behalf as our

high priest before God the Father. Possibly while Melchizedek was on earth working with Abraham, he may have had residence in the area of Jerusalem, which did not exist at that time.

Why was Jesus on earth at this early point in man's post flood history? Because God does things for a reason, it is possible to make a reasonable explanation. (Abraham was contemporary with Nimrod and Shem for a short period of time.)

Nimrod lived during the time of Abraham and was quite active in his rebellion to set himself and his laws as the standard for the world. Jewish tradition claims Nimrod threw Abraham into a furnace from which God delivered him. At some early point Noah and Shem taught Abraham to know, understand and believe there was a mighty creator and sustainer God of total love, righteousness, justice and mercy. Whose standard for men is the Ten Commandments. Thus God was totally worthy of his obedience and worship. In other words Abraham had qualified himself by believing and obedience. It is probable that God the Father had determined, along with Melchizedek, to give him special attention and instruction because they intended for him to become the father of a vast multitude of peoples and nations. Because of Abraham, Isaac and Jacob's faith and obedience, the promises became unconditional and would be as stated, regardless of what anyone else would do. God would be completely faithful to His promise. Abraham was the key, it all started with him and to make sure the plan did not get fouled up at this early stage and to set matters for the future, Melchizedek set the foundation by a personal and direct relationship with Abraham.

Many believe the only purpose of Hebrews 7 is to show Christ as our Eternal High Priest, which He is. They argue that Hebrews 7 does not make a case for tithing as a law. In the temple the Aaronic priesthood came before God on behalf of the people. Jesus Christ supercedes and stands above the Aaronic priesthood. Because He is the Son of God His ultimate sacrifice is not to be compared to any temple sacrifice except to see that it pointed to Jesus and His redemptive work. He (Jesus) claimed the office of Melchizedek , High Priest to Abraham and now in the form of Jesus Christ High Priest to all men. The Old Testament priesthood was given to the people so they could identify and have a relationship with their Creator. Thus God determined what was rightfully His would be given to the priests and Levites for the sake of the people. The principle of this fact is in effect today at a spiritual level. Christ determined the application of the tithing law needed to be adjusted to reflect the simple fact and truth that He only is worthy to receive tithes. What the priest did was temporary and of limited value. It saved no one or anything, but the priest stood as a type of Christ, and was to receive certain honors and benefits of that position.

Heb.7:8 this verse when honestly examined makes clear that the law of tithing was changed of necessity – “here mortal men receive tithes, but there He receives them, of who it is witnessed that He lives.” On this earth, for a purpose, men who once lived, but are now dead, did receive tithes. It is also implied that any now (that time) and who would later serve in the temple until 70 A.D., would die. “But there” meaning in heaven, at God's throne, “Christ receives them, tithes of whom is documented that He lives.” This verse clearly states that Jesus Christ in heaven receives tithes, this same Christ is

Abraham's Melchizedek. Today He is the head of His church, a spiritual organization that He has designated and given responsibility for the use of His tithe.

The amplified bible reads – “Furthermore here (in the case of the Levitical priesthood) tithes are received by men who are subject to death. While there (in the case of Melchizedek), they are received by one (Christ), of whom it is testified that He lives (forever).” Then the priest and Levites received tithes, now Jesus, the head of His church, receives tithes. He is our high priest after the order of Melchizedek. A portion of the tithe goes to His church.

This matter of the distribution in the New Testament is often misunderstood and so a brief explanation would be good. As we know, Jesus only is worthy of the tithe and He makes the claim. He gives it back to those who comprise His church. The principle of distribution for the church today is the same as in the Old Testament, as given in Leviticus and Deuteronomy. There is only one tithe, but used in three ways. 1) To financially support those who serve the people and preach the word to others that new converts might be gained. 2) A part for the brethren, so that the feast and holy days are properly kept. 3) A third part every three years for the poor, the needy and the stranger. The member is obligated to decide how much and where.

Jesus Christ is the head of His church, which is a spiritual family (The members have God's holy spirit). We have access to God the Father by the fact we have His holy spirit and Jesus, head of the church and our high priest, intercedes for us. Elders and overseers are given to the brethren in the church to enhance and serve- so that they may mature and grow in the knowledge and faith of God and His Son Jesus the Messiah.

Heb.7:12 – “For the priesthood being changed, of necessity there is also a change of the law.” What law is Paul talking about? To make sure we do not assume, the content of this statement must be examined.

This chapter deals with Melchizedek and Jesus Christ. Paul wants the reader to understand that Jesus Christ is our high priest. Verse 17 – “You (Christ) are a high priest forever, according to the order of Melchizedek.” In verse 18 Paul explains the annulling of the former law (law of the chosen Aaronic high priest). It (this priesthood) was weak and could do nothing. It was not able to provide true reconciliation and salvation. Verse 19– Paul continues to explain, although the law was insufficient – it did point to God. The Aaronic priests were installed without an oath. Verse 21 – Paul explains that God has installed Jesus, His Son, as a priest forever. “The Lord has sworn and will not relent. You are a priest forever according to the order of Melchizedek.” Verse 24 – Confirms this statement. Heb.7:24-28 “But He, because He continues forever, as an unchangeable priesthood. Verse 25 – There He is also able to save to the uttermost those who come to God through Him, since He always lives to make intercession for them. Verse 26 For such a high priest was fitting for us, who is holy, harmless, undefiled, separate from sinners, and has become higher than the heavens; Verse 27 who does not need daily, as those high priest, to offer up sacrifice, first for His own sins and then for the peoples, for this He did once for all when He offered up Himself. Verse 28 – For the law appoints as

high priests men who have weakness, but the word of the oath, which came after the law, appoints the Son who has been perfected forever.”

Heb.7:4-12 Explains the superiority of the Melchizedek priesthood. Verse 8 simply states that at one period of time the Levitical priesthood received tithes. Verse 11 – Paul also then explains the Levitical and Aaronic priesthood were not sufficient, God would provide a high priest like Melchizedek, which He did, in the form of Jesus Christ.

Thus what was the proper due to Melchizedek and later given to the Levitical/Aaronic priesthood is now to be given to Jesus Christ, our high priest. He in turn gives these things to His spirit filled and lead the church.

Freewill Donations and Gifts and Christian Generosity

In America and many other countries Christians find themselves a blessed and prosperous people. We are for the most part individually well off and lack nothing. According to one’s abilities, education, opportunities and circumstances some are wealthy, even to be considered rich. Jesus and scripture do not teach against wealth. Consider King David, Abraham, Isaac Jacob and Joseph. Scripture indicates that Jesus was a man of means and He was surrounded by people of wealth. Joseph of Arimathea, His uncle on His mother Mary’s side, was a rich man, an important Roman official. Tradition tells us Jesus had a close relationship with Joseph.

Matt.6:19-21 “Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moth nor rust do destroy, and thieves do not break in and steal. For where your treasure is, there will your heart also be.” Going to verse 24, Jesus makes further comments to clarify and reinforce there can be only one true master. Verse 24 – “No man can serve two masters; for either he will hate the one and love the other; or else he will hold to one and despise the other. We cannot serve God and money (and the material things of the world)”

If we keep God’s commandments, statutes and judgments, if we believe the words of Jesus Christ and live a humble serving life – then what Paul wrote in Phil.4:19 is for us today, “but my God shall supply all your (our) needs according to His riches in glory by Christ Jesus.”

One of Paul’s classic statements is found in II Corin.9:6-8 – “But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. Verse 7 – So let each one give as he proposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. Verse 8 – And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work.” Deut.15:7 – Moses made several comments that fit into what Paul wrote. Verse 7 – “If there is among you a poor man of your brethren, within any of the gates of your land which the Lord your God is giving you, you shall not harden your heart nor shut your hand from your poor brother.” Jesus is recorded in Acts 20:35 saying this,” It is more blessed to give than to receive.

With God giving is not a one-way street. Luke 6:38 – “Give and it will be given to you: good measure, pressed down, shaken together and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you.” Rom.12:7-8 talks about various gifts and abilities men and women may have. Mentioned are those who have the means to contribute financially to others and should do so generously. 1 Timothy 6:17-19 more fully develops this idea. Verse 17 – “Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy. Verse 18 – Let them do good, that they may be rich in good works, ready to give, willing to share, verse 19 – storing up for themselves a good foundation for the time to come, that they may lay hold on eternal life.” Heb.13:16 – “But do not forget to do good and to share, for such sacrifices God is well pleased.”

Paul praises the Philippians for their generosity. Here we have freewill donations/gifts given to Paul so that he may do the work given to him by God. Phil. 4:15-18. “Now you Philippians know also that in the beginning of the gospel, when I departed from Macedonia, no church shared with me concerning giving and receiving but you only. Verse 16 – For even in Thessalonica you sent aid once and again for my necessities. Verse 17 – Not that I seek the gift, but I seek the fruit that abounds to your account. Verse 18 – Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God.” Interesting Paul compares these gifts to what the Levites offered up to God on behalf of the people.

There is a mind set among many of the churches of God that is of the opinion that a major reason God has chosen people to be a part of His church is to provide a financial basis to do “The Work.” Throughout the almost two thousand year history of Christianity the truth of Christ and His gospel message have been preached, usually by people of little or very average means. Not until the 20th century and its electronic media has the bible and Christ been taught and preached with any type of power.

Jesus does intend for Christians to be preaching and teaching His message and the whole truth of scripture as we are able. He intends His church should gain new converts and the whole instruction of God’s law and coming kingdom be promoted. However, at this time, the opinion of some is that the end time warning to a corrupt and dying world is finished for the most part. The truth is, His gospel has not been preached except partially. Soon Jesus will raise up a people to prepare the way for Him. Very possibly He is even now busy at this task.

Please read the whole chapter 24 of Matthew. Matthew 24 outlines conditions and Christian responsibility for this, our end time. What God wants from us is clear. Whatever has to be done including His end time-work and the financial means necessary will fall into place.

In all ways and all things God and his Son should come first. Giving freewill donations, gifts, and contributions is a private matter between the giver and God. We are

left the responsibility to decide how much and when. It is choices such as this that build and reaffirm our relationship to the Messiah and the Father.

Offerings and Gifts in Scripture

One may ask, are there important differences between an offering and a gift? The offerings and sacrifices of the Levitical/Aaronic priesthood were quite involved, complex and hard work. It would take many pages to describe and explain the procedures and everything involved. It would take someone with extensive background. For our purpose this is not necessary. What is important for us is to gain a basic understanding of purpose and intent.

It was clear to God from the beginning, as He lead the Israelites out of Egypt into the promised land, the people would be constantly forgetting Him and falling into ongoing sin.

What developed was a series of offerings and sacrifices to be presented by the priest on behalf of the individual and nation at the tabernacle and later the temple. God, in His mercy, decided not to completely cut Himself off from the people and so gave the opportunity of access (propitiation) for reconciliation.

The two things God is most concerned with are the attitude of mind and the condition of heart. The first thing a man had to do was recognize his sins and sincerely repent. Without this there is no place to start. The temple was not and is not necessary for true repentance. However the temple at Jerusalem was the only place offerings and sacrifices could be given. Because of the distance this was something most could not do conveniently. For those who desired to show the sincerity of their heart, it would require time, effort and money and/or the necessary grain and livestock. The offerings and sacrifices were a matter of propitiation. The blood sacrifices demonstrated that one could not have sins forgiven except by shed blood. This pointed to Christ whose blood only remits sin and permits true fellowship with God. God was willing to accept offerings and sacrifices if the intent is to put forth a righteous effort of obedience.

To be technically correct, an offering needs to be done at the temple, by a priest with animal or grain sacrifices. The intent of the offering is to demonstrate sincerity of heart and recognition that by blood only can sins be remitted. That is, the blood sacrifice points to the death and blood of Christ, which only can bring remittance of sin upon true repentance.

The true offering God seeks from all – Ps. 51: 16-17. All men can have direct access to God through Jesus Christ. Please read from your Bible.

The temple offering/sacrifices were given to help men in this effort. A shadow or type of what He wants from each of us individually.

In the world tomorrow, there will be a third new temple. The whole system of offering and sacrifices as instituted by Moses will be once again activated. This will be known by all peoples of all nations. Representatives of the nations on behalf of the people

will go to Jerusalem and present themselves at the temple and before the priests. This will picture and clearly reinforce to all that, Jesus Christ who two thousand years earlier, came as the Lamb and suffering Messiah. His work and sacrifice will always stand before the world.

The true offering and sacrifice God requires of us is a humble and contrite heart, total submission to God and Jesus Christ, the acceptance of God's love and mercy and the blood and life of Jesus Christ. Nothing else will do.

Anything else is a gift or donation, which is an expression and extension of our character and relationship to God and man. This includes our material substance and our time.

Tithing is a requirement from God for all peoples. The tenth He tells us to set apart is for holy use. That is, God has designated how it will be used. He gives us everything and in return, He requires only a tithe, so that we may learn important lessons of life.

Gifts, especially as given at the three annual festival occasions are unique and communicate personal feelings. Leviticus 23 talks about the weekly Sabbath and all the holy days and the temple offerings and sacrifices. In verse 38 Moses sums up the chapter – “Beside the Sabbath, beside your gifts, your vows and all your freewill offerings, which you give to the Lord.” Ex.23:14-17, the three annual feasts. Verse 15 – “...none shall appear before Me empty” Deut.16:16 - “...and they shall not appear before the Lord empty handed.” Verse 17 – “...every man is to give as he is able, according to the blessings of the Lord your God which He has given.” A better translation of Deut.16:17 is “But each with his gift of his hand according to the blessing of Jehovah your God which He has given you.” (Green's and Young's interlinear translations). The Hebrew for gift is “mattanah” a generic word which means gift in the good and also the bad sense. The word has multiple meanings. In the context of our discussion the word is good – a gift, present, gift to God. God desires something of us, He wants something of us when we come before Him. There is no explanation of why, but it is easy enough to understand with a little thought.

The three annual festivals were times of rejoicing and celebration before and with God. The gifts were not to gain favor. The people rejoiced with celebration and gifts because they wanted to show their appreciation, love and respect for their Creator, sustainer and provider of all sorts of gifts and good things. Giving a gift from the heart is one way for us to express our affection and great satisfaction with our relationship with God and His Son.

To give a gift at each one of the occasions is reasonable. If God expected anything more He would have said. It is at these times we are commanded to meet together in order to be taught and our minds refreshed, in a formal way, about the meaning and purpose the Holy Days, and what the festival periods picture for not only us but all mankind. Sharing a common meal, talking, socializing, dancing and in general having a good time are all a part of these annual occasions. Our children should always share and

be an integral part of these activities. This is a time to share our common purpose and happiness in God. We, as God's people, should do these things and always include our friends God and His Son.

Reason and Common Sense Apply

The Ten Commandments are our basic code of conduct. They, in one clear sense, cannot be reasoned around or compromised by men. However men do this, but God calls it sin and holds all accountable. The ancient Israelites understood the letter of the law; images, worshipping a false god, lusting, lying, adultery and so on were firm directives without wiggle room. Jesus Christ later confirmed the law and how to keep it spiritually. Jesus took the Pharisees, scribes and others to task because their attitude and deed was to compromise the law without imputing sin to themselves.

God says we are to love ourselves, mates, children and neighbors. We must be fair and serving in our dealings with each other. He gives much latitude in how we do these things, and not be sinning. We are to give freewill donations and gifts and except for the three annual festivals, we are not told when. How much is left to the individual. Tithing is a law with principles, each person can decide how he chooses to meet the law. God states His tithe is holy and then gives one directive – it is to be broken into three parts for three special reasons. He sets the foundation but allows us to build upon it as we decide.

The pattern of God's dealing with those who respond and desire to serve and obey Him is evident and simple. He has set-up a system of life and worship that allows men to make determinations and choices covering a large area without the question of sin. Each one of us is different by heritage, family influences, education, experiences and thoughts. God allows for this and desires this for mankind. We are different by design and God calls it good. We stand before God as individuals and he wants and intends for us to have a one on one relationship with Him and His Son. It is not His purpose or desire to micro-manage our lives, but to enjoy the uniqueness each of us brings to the relationship. By the same token God and Jesus Christ intend for us to understand the uniqueness of personality and character they offer.

Outside Biblical Resources

There are several common and often referred to, out-side-of-the Bible, sources used to support the notion of as many as three separate tithes. These references appear authoritative by reason of the writers reputation and/or the historical background. The opinions and traditions of men may be convincing, but can be wrong. The Hebrew as translated in the KJV, NKJV and many other translations is fair and accurate concerning tithing. Hebrew is an ancient language and sometimes a translation can be open to question, but as far as tithing it will take an effort to reason around the English as given by translators.

For the readers interest and also so that this paper should be considered fair and complete, several of these sources will be quoted and discussed. It was difficult to find

written material supporting only one tithe, time has confused the issue and men will take uncertainty to their favor. The reader will have to decide if what he/she has thus far read to be a truthful explanation and understanding of the tithing scriptures or do opinions and traditions make more sense. One can reason, this is what everyone else has done or is doing; it's what I do, and besides, they cannot all be wrong.

There is no clear consensus among scholars, either Protestant, Catholic or Jewish as to the exact tithing system established through Moses. The new international dictionary of the bible puts it: "Was there only one tithe each year or was the third year tithe an extra one. Confusion exists about this even among Hebrew scholars."

This section will not only deal with those who work to support two and even three tithes, but it will look at references that explain or give support for only one tithe.

Josephus (Antiquities, book 1, V 22) "besides those two tithes, which I have already said you are to pay every year, the one for the Levite, the other for the festivals, you are to bring every third year a third tithe to be distributed to those who want." Josephus in the context of this statement is saying what he thinks the Jewish people should be doing. He was expressing his own interpretation of the law of Moses. He takes it upon himself to speak for the Jewish people and speaks as though his historical perspective is correct and he is the final bible authority in this matter. A footnote to antiquities, book 1V by the editors is interesting to note.

"Josephus' plain and expressed interpretation of the law of Moses, that the Jews were bound every third year to pay three tithes which also is mentioned in the book of Tobit is against the opinions of the Rabbis."

Around 200-180 B.C. the apocryphal book of Tobit appears. Tobit 1:6-8, Tobit talks about his righteous deeds, especially his tithing habits. He says he gives a tenth to the Levite, a tenth he disburses in Jerusalem and every third year a tenth to orphans, widows and new converts. Interestingly, Tobit's second tenth is not mentioned as being for festival use.

Tobit is in the catholic version of the Bible and certain other versions. The proponents of a three tithe system use this book as a creditable source. They would do well to read the whole book especially the part where Tobit acting on the advice of the angel Raphael burns the heart and liver of a fish to drive away a demon from his bridal chamber.

One historian writes – "One of the most widely read books of fiction among ancient Jews is the colorful tale of Tobit." Another says – "Tobit is a short but well-known folk tale. Historically, we should be wrong to take it as a record of actual facts." The dictionary of Judaism in the biblical period records, "Tobit, book of, a fictional narrative about the suffering of two Israelite families in Assyria." The encyclopedia Judaica , Vol.15,pg 1026 has an interesting comment . "Some apocryphal sources (Jub. 32:11 and Tobit 1:7 and etc.) explain the verse as if the second tithe was set aside every year (as does the Targijon) and that three tithes were set aside in the third and sixth years.

It seems however, that this was written according to their understanding of the verses, without subsequent exegesis, and should not be regarded as reflecting actual conditions.”

Josephus and Tobit expressed personal points of view – their opinions are not proof of a three tithe system. Many sources contradict these two writers. What they give is not historical fact.

There are several sources we can turn to that show the three tithe view is indeed a minority one. The following quoted sources vary in understanding and opinion of tithing. It will be seen that certain assumptions are made and there is a failure to think through the tithing scriptures in a reasonable way. The reader should keep in mind what was earlier stated – God is sovereign and He can adjust His instructions concerning His law as He sees fit. By the time the Israelites had entered their new land, the final adjustments for tithing had been recorded by Moses and we do not see further adjustment until Heb.7.

“Though the purpose of the tithe and its method of organization seem quite clear, serious problems from the religious-halakhic standpoint complicated the issue. The various attitudes toward the tithe as reflected in the different sources and especially in the priestly code, on the one hand, and the Deuteronomic code on the other, had to be combined and the contradictions to be harmonized. Thus for instance the two types of tithes prevalent at this period: “the first tithe” (ma’aser ri’shon) and “the second tithe” (ma’aser sheni) are the outcome of the contradiction between Numbers 18:21 ff. and Deuteronomy 14:22 ff. According to the priestly ordination, the tithe is to be given to the Levite, Whereas according to the Deuteronomic code, it is to be consumed by the owner at the central sanctuary. The rabbis, taking it for granted that both laws are of Mosaic origin and therefore equally binding, interpreted them as two different tributes: one given to the Levite, ‘the first tithe’; and the other to be brought to Jerusalem and consumed there, ‘the second tithe’. Theoretically this was an excellent solution. However, from the practical point of view the implementation of these laws was almost impossible. The excise of 20% of the yield was too high...” (Encyclopedia Judaica, section – Tithe at the Period of the Second Temple, volume 15,p.1162).

“According to Deut. 14:22 ff., tithing was an annual process, and its portions were to be consumed at the sanctuary, but, if the distance from one's home was too great, the produce could be converted into money, and with the proceeds the food for the feast could be purchased at the locale of the sanctuary. Every third year, however, the tithe was kept in the home community and distributed to the Levites and the poor, who depended on such contributions. This procedure differs significantly from that set forth in Num.18:21. There, tithes are to be given to the Levites who in turn will tithe to the priests. The rabbis harmonized the difference by stipulating three tithes: the first tithe was to go to the Levite; a second (ma-aser sheni) was to be eaten at the sanctuary by the owner of the land; and a third (ma-sar ani, ‘tithe of the poor’) was raised every third and sixth year, in which case it took the place of the ma-aser sheni.” (The Torah, a Modern Commentary, W.Gunther Plaut, p.1443).

What we see is the rabbis declaring two annual tithes and a third tithe in the third and sixth year. This idea of a two tithe system began during the period of the second

temple, when the rabbis perceived (what they thought was) a contradiction between Numbers and Deuteronomy.

“By the second century B.C.E., the regulations of Deuteronomy and Numbers had been blended, resulting in three separate tithes (the earliest reference to this blending is Tobit 1:5-6). The tenth of harvested goods would be given to the Levites, who would send a tenth of that to Jerusalem (Num.18). A second tenth of crops and animals would be sent directly to Jerusalem for the priests (Deut.14:22). The third tithe (Deut.14:28) was to be used for the relief of the poor. These regulations indicate the growing power of the priesthood in the Second Temple period. They also help to explain the social unrest of that period—yielding thirty percent of one’s income to religion, plus paying taxes to the government, was impossible or intolerable for many” (Mercer Dictionary of the Bible, p.921).

What we see historically is men creating a situation where people paid up to 30% of their income as tithes. There is no contradiction between Numbers and Deuteronomy, just an unwillingness of men to yield to scripture even in a simple basic thing such as tithing.

“An annual tithe of the produce of the land was to be offered to the Lord in recognition of the fact that the land was His and that He was the bestower of life and fertility. Because of variants between the Deuteronomic and the earlier tithe stipulations (Lev. 27:30-33; Num. 18:21-32), the erroneous view was developed by the Jews (and has been accepted by many Christian exegetes) that Deuteronomy prescribes a second tithe and, some would say, even a third tithe (cf. Deut.14:28 ff.; 26:12-15). Deuteronomy 14 does not, however, necessarily involve any drastic modification of the earlier tithe law (Wycliffe Bible Commentary, p. 174).

It is seen from what has been quoted there is no agreement on the exact tithing system. We could read commentaries without end and not resolve anything. To claim a three tithe system is universally taught by the Old Testament is not correct, it is not true. These proponents used selected references that claim the law demanded three tithes. What matters is what the bible teaches. Tithing is one of those requirements that is easy enough to understand.

Deut.26:12 and the Septuagint Version

A favorite reference is the Septuagint which was written about 250 years before Christ by a group of learned Jewish teachers. The actual translation as used in the Septuagint is not in dispute – however possible circumstances that lead to the use of these words should be examined. Septuagint, Deut.26:12 reads – “And when thou shalt have completed all the tithing of thy fruits in the third year, thou shalt give the second tithe to the Levite, and stranger, and fatherless, and widow and they shall eat in thy cities and be merry.” First – Deut.26:12 in the KJV and most other reliable translations do not mention, do not use the word, second tithe. Next – this verse, as quoted, is used to support the idea of the stated second tithe being used every third year for the poor and

needy, this along with a part going to the Levites. In our study we have proven there is only one tithe, but here in the Septuagint the translator flatly states two tithes.

250 B.C. is some years after the establishment of the second temple. The Jewish leaders and rabbis allowed unnecessary conflict and confusion to develop in their minds about the tithing scriptures. They wanted resolution for themselves, and the future. One way to accomplish this was to tamper with scripture, which they did on numerous occasions. This verse was worded to be a reliable and opinionated part of the translation in order to justify their practices and beliefs at that time. From the earliest times, especially during the days of Ezra and Nehemiah and Malachi, it is recorded that the priests and Levites had a tendency to be self serving and opportunist. This is what Christ found among the religious leaders of His time.

Lansdell's Book

In 1908 Dr. Henry Lansdell wrote a two volume book entitled "The Sacred Tenth" later he condensed this down to a large paper called "The tithe in scripture." His issue is that there are three tithes. Many churches and teachers refer to his book for support of their erroneous understanding of tithing. Lansdell used many words in a long book to confuse an issue, which he does not understand because he views opinions and tradition more valid than the simple truth of scripture. Your local library may have a copy, if you are interested.

Paul and Solomon's Thoughtful Comments

Paul in his epistles made it clear that the body of Christ (His church) is made up of many members. There are jobs and opportunities according to ones natural talents and abilities. Included would be education, experience, desire and as God may choose and place an individual. What Paul said for himself in Gal.2:20 is meant for us also. Paul wrote – "I have been crucified with Christ; it is no longer I who live, but Christ lives in me; and the life which I now live in the flesh I live by faith in the Son of God, who loved me and gave Himself for me." Eph.2:19-22 – verse 19 – "Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members of the household of God. – verse 20 – having been built on the foundation of the apostles and prophets, Jesus Christ Himself being the chief cornerstone. Verse 21– in whom the whole building, being fitted together, grows into a holy temple in the Lord, verse 22 – in whom you also are being built together for a dwelling place of God in the Spirit." God's Holy Spirit is in His church and each of us. Two of the primary purposes for the church is to prepare a spiritual mature and wise people for Christ's return to rule earth. Also the church is to preach and teach Jesus Christ, God the Father, the instruction of law and the kingdom of God to the world, our friends and neighbors near and far.

Solomon wrote in Prov.3:8-10 that we are to honor the Lord with our wealth, with the first fruits of our crops and production. Then our storage places will overflow. Our families and nation will be filled to all corners with good and pleasant things. Our standard of living for all will be as wealthy people. The congregations of the Lord will be

abundantly blessed. Part of the reason for this is that His church handles or manages the tithe, and gifts properly.

God's Holy Spirit, Common Sense and wisdom

The reality of life in the early apostolic church and the reality of our modern church era are that money is a necessary commodity for doing things and serving needs. As a matter of fairness, and as this paper comes to completeness, on our discussion of tithes, offerings and gifts, it is reasonable to discuss administration and financial matters. Again it is fair to say, and the bible supports the teaching, that if one is a member of the body of Christ then he or she should grant support to the church with tithes, freewill donations and gifts. This is not to suggest restriction of funds for in the end what one does with his/her money is a private matter. Certainly, outside of the church, there are people that deserve our attention and support – each has to decide.

What is going to be set forth here is not a “thus sayeth” but thoughts and ideas that have a reasonable premise. A suggestion for what is to be discussed would be to read the companion paper – “Principles and Practices of the Apostolic church concerning governance and authority.”

The true Church of God consist of members who have repented, been baptized and received God's Holy Spirit. The Holy Spirit is the vehicle and common denominator that gives us direct contact to God the Father through Jesus Christ. We have a spiritual relationship that flows both ways. God's spirit, as we request it, will lead us in an attitude of cooperation and humility. In order to effectively deal with people and things which relate to people, the church needs to have mature people in the faith that understand patient love and service. The words, decently and in order, are considered personal and direct instructions from Jesus. Other factors such as ability, experience and desire are important. However, for these things to be effective in administrative service, they must have as a part of the mix a generous portion of common sense and wisdom and also sensitivity to people and issues.

The early New Testament church, upon close examination, had no clearly defined administrative order, except to make clear that elders and overseers had God ordained teaching and preaching responsibilities along with certain protective powers. Also they had overall responsibility to see to it that confusion, arguments and upset found no place in God's church. This does not mean they were the rulers and final authority and would seek input and advice only if they wanted it – otherwise it was all in their hands. Understand clearly that although there are God given positions of responsibility and authority for specific reasons – God's intent and command is that everyone within the church as a whole and local congregations are to be considered equal and treated as an equal. Everyone is equal in opinion, ideas and giving of suggestions. However their has to be structure for all this so that decisions are arrived at and implemented in a decent and orderly manner. Also it should be understood that everyone may not be satisfied, but once the logic and reason of a matter is clear and there is a reasonable consensus of the matter, then all should support the final decision and be satisfied.

Responsible Congregational Administration

The understanding is there must be some sort of operating structure that deals not only with money but all the necessities of an active and vibrant assembly of God's people. There is also the necessity for accountability, which again requires structure and authority.

One way to do this is with a select number of men and women to form a "congregational service team" (CST), some may think board or advisory team or something similar. The structure is simple, how many members and how long terms of service may vary depending on the congregation and circumstances. The congregation as a whole would select, on a rotating schedule, those who among them would be seated. Elders and overseers would be a part of this team because of their duties, responsibilities and accountability before God. The CST, as necessary, will select committees, individuals or a group to provide assistance in dealing with any particular situation. This helps assure that proper research, fact finding and in-depth thinking has been given to whatever the assignment. This provides expanded opportunities and sharing of final decisions and policies. The CST would have oversight responsibility for on going operational positions, such as secretary, treasurer, property manager and any other ongoing position needed for a smooth running assembly. Everyone within the congregation is to have easy and open access to each other. All input, ideas, suggestions or whatever should be gladly received and given fair consideration, keeping in mind one simple overall principle, that every thing is done, as much as possible, to benefit the whole assembly. Efforts and decisions should always be directed to this one point, and also promoting Christ and His gospel message.

None of this will work, fact is no system will be effective, unless everyone is yielded to God's Holy Spirit and deems himself or herself as nothing more than a servant on behalf of the brethren. The brethren need to support and encourage those with leadership duties.

Being a Good Servant and Money

We know running a congregation and expanded church in an organized and productive manner requires money. Money for halls, chairs, sound, music, refreshments, utilities, socials, people needs and the list can go on. Financially these sorts of things will generally not be a problem. The two areas that will require the most effort and co-operation will be managing the funds to promote Jesus and His gospel message, and second how should those who serve and give their time to teaching and serving the congregation, protecting and promoting Jesus be compensated.

Any one congregation and/or group of several assemblies of God's people should always have some sort of on-going evangelical program or be a part of one. Preaching and teaching Jesus, His coming kingdom and God's laws is a fundamental duty that must never lapse or be minimized. At some point within the next several years God will begin a work to prepare the way for Christ and His return to earth. Everything His church does as a whole must be a co-operative single-minded effort. This will take much dedication

and sacrifice. We learn and prepare ourselves by the routine and necessary assignments and duties of life.

It is not necessary to have a home office or headquarters to run a church organization. This is not how the apostolic church was organized. God does not intend for men individually or as a group structure to place themselves or assume a position in a Christians relationship with Christ and God that presumes some kind of intermediate responsibility. The relationship is direct to God through Jesus Christ by the power of God's Holy Spirit.

Conclusion

The law of tithing, which God, through Moses, established for Israel and actually for all mankind is not complicated or a burden. God simply states that He requires a tithe, ten percent, of everything we produce. This tenth is holy to God and He directs how it should be used. Tithing as God commands is obedience to the law. God allowing us to decide how to split this tithe among three specific designations is worshipping God in that we are allowed to make an individual decision that is done of a willing heart. This, along with the freewill donations and gifts God requires, will care for all the specified matters He wants cared for and will not be a financial stress.

The tithing, donation and gift system is just and balanced and enhances one's relationship with God, which carries over to the church and finally the world. If ancient Israel, God's chosen people, would have been obedient and faithful to God in the matters of tithing, offerings and gifts, along with keeping the Ten Commandments, statutes and judgments they would have had perfect economical balance, justice and peace. Other nations would have seen and sought to be taught. In the not so distant future God will again establish His people and this time their mission to the world will not fail.

Today God is calling, preparing and working with small groups here and there, families and individuals – soon God, by His spirit, will be establishing a united operation for His end time church and its job of helping prepare the way for Christ. This will be done first of all by prayer, fasting and meditation, along with tithes, freewill donations and gifts. It is not necessary, and often is wrong, for men to manipulate or dream up complex financial schemes or beg money. All that is needed is faith and obedience to God and Jesus Christ His Son.