

The Truth About Tithing

Leviticus 27:30-32

And all the tithes of the land, *whether* of the seed of the land, *or* of the fruit of the tree, *is* the LORD'S: *it is* holy unto the LORD. ³¹And if a man will at all redeem *ought* of his tithes, he shall add thereto the fifth *part* thereof. ³²And concerning the tithes of the herd, or of the flock, *even* of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

I. The Significance of the Old Testament

A. While some feel that the tithes are unimportant because they have their roots in the Old Testament, there are some facts we must consider.

2 Timothy 3:16

All scripture *is* given by inspiration of God, and *is* profitable for doctrine, for reproof, for correction, for instruction in righteousness:

1. **NIV:** (2 Timothy 3:16) "All Scripture is **God-breathed** and is useful for teaching, rebuking, correcting and training in righteousness,"

2. From what did the Apostles preach? They did not yet have the New Testament, so they **HAD** to preach from the Old.

a. As a matter of fact, **EVERYTHING** we believe is rooted in the Old Testament.

Hebrews 8:4-5

For if he were on earth, he should not be a priest, seeing that there are priests that offer gifts according to the law: ⁵Who serve unto the example and shadow of heavenly things, as Moses was admonished of God when he was about to make the tabernacle: for, See, saith he, *that* thou make all things according to the pattern shewed to thee in the mount.

1 Corinthians 10:11

Now all these things happened unto them for ensamples: and they are written for our admonition, upon whom the ends of the world are come.

NCV: (1 Corinthians 10:11) "The things that happened to those people are examples. They were written down to teach us"

b. When Peter preached about the coming of the Holy Ghost at Pentecost, what did he do? He read (or quoted) from the Old Testament: (Acts 2:16) "But this is that which was spoken by the prophet Joel;"

c. When James defended the acceptance of Gentiles into the Church, he quoted from the Old Testament.

Acts 15:13-18

And after they had held their peace, James answered, saying, Men *and* brethren, hearken unto me: ¹⁴Simeon hath declared how God at the first did visit the Gentiles, to take out of them a people for his name. ¹⁵And to this agree the words of the prophets; as it is written, ¹⁶After this I will return, and will build again the tabernacle of David, which is fallen down; and I will build again the ruins thereof, and I

will set it up: ¹⁷That the residue of men might seek after the Lord, and all the Gentiles, upon whom my name is called, saith the Lord, who doeth all these things. ¹⁸Known unto God are all his works from the beginning of the world.

d. When Jesus fought the devil, He quoted the Old Testament; when Philip converted the Ethiopian, he preached from the Old Testament; when Stephen preached to the angry multitude, he preached from the Old Testament, and so on it goes!

e. Our plan of salvation can be proven from the Tabernacle, the doctrine of the oneness of God is based upon the knowledge given in the Old Testament.

f. There are literally hundreds of New Testament passages that quote from or refer to the Old Testament.

g. If we are going to forget those things commanded in the Old Testament, we cannot preach against women wearing pants (Deut. 22:5), nor can we insist upon the doctrine of the creation (found ONLY in Genesis)!

h. You must learn to distinguish between the Old Testament and the Mosaic Law.

(1) In fact, even that is not enough. You must have a proper understanding of Moses' Law to know exactly what was done away with and what is still in effect. NOT ALL THE LAW HAS BEEN DISCARDED!

II. Moses' Three Laws

A. The Jews fit into three distinct categories and had three distinct "laws" or sets of laws for each.

1. They were a Jewish Nation, which required a Civil Law.

a. The Civil Law was their form of government, and dealt with crime and punishment, caring for the poor, treatment of strangers, and such like.

2. They were a Jewish Religion, which required a Ceremonial Law.

a. The Ceremonial Law as their form of worship, and dealt with animal sacrifices, dietary rules, holidays, and such like.

3. They were God's Children, which required a Moral Law.

a. The Moral Law dealt with what was Holy and what was profane, what was right and what was wrong. This included the 10 Commandments, Deuteronomy 22:5, tithing, and such like.

B. We must examine the categories and see which of these apply to the church today.

1. We, as the church, come from many nations. Locally, we are an American Nation.

a. We are not bound by Jewish Civil Law, but rather by American Civil Law.

(1) Our government determines the rules for crime and punishment, caring

for the poor, and such like.

2. We, as the church, are a Christian Religion.

a. We are not bound by the Jewish Ceremonial Law, but rather by the Christian ceremonies instituted by God. These include communion, foot washing, and baptism.

3. We, as the church, are God's Children.

a. Inasmuch as God's moral nature NEVER CHANGES [(Malachi 3:6) "For I *am* the LORD, I change not; therefore ye sons of Jacob are not consumed."], we **ARE** bound by the Moral Law.

(1) You see, the Moral Law was established BEFORE Israel became a Nation. Although "Thou shalt not kill" had not yet been written down, God still punished Cain for murder.

(2) Lying, adultery, stealing, etc. were wrong BEFORE Sinai because they were a part of God's Moral Law.

(3) In the same fashion, tithing was established BEFORE Moses' Law, and did NOT end at Calvary!

(a) Consider what Abraham did 420 years before the Law.

Genesis 14:18-20

And Melchizedek king of Salem brought forth bread and wine: and he *was* the priest of the most high God. ¹⁹And he blessed him, and said, Blessed *be* Abram of the most high God, possessor of heaven and earth: ²⁰And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

Furthermore, consider the words of Jesus.

John 8:39

They answered and said unto him, Abraham is our father. Jesus saith unto them, **If ye were Abraham's children, ye would do the works of Abraham.**

Consider what Jacob did 280 years before the Law.

Genesis 28:20-22

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, ²¹So that I come again to my father's house in peace; then shall the LORD be my God: ²²And this stone, which I have set *for* a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.

III. Moses' Three Tithes

Under Moses, there were actually three separate and distinct "tithes" which the Israelites were required to pay. Pay close attention to how each of these tithes fall under one of the three categories of law.

1. The Poor Tithe, which was designed to take care of the widows, orphans, and other poor, and was received every third year, and a portion of it went to the Levites.

Deuteronomy 14:28-29

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay *it* up within thy gates: ²⁹And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which *are* within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

a. The Poor Tithe was a part of civil law, just as our civil government today provides for the poor.

b. As a part of the civil law, this tithe is now done away with.

2. The Feast Tithe, which was ordained to pay the Jews' way to Jerusalem during their Holy Days, and the Levites were granted a portion of it as well.

Deuteronomy 14:22-27

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. ²³And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. ²⁴And if the way be too long for thee, so that thou art not able to carry it; *or* if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: ²⁵Then shalt thou turn *it* into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: ²⁶And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, ²⁷And the Levite that *is* within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

a. The Feast Tithe was a part of the ceremonial law, inasmuch as it was ordained to provide transportation to the Jews' Holy City during their Holy Days.

b. As a part of the ceremonial law, this tithe is no longer required.

3. The Levitical tithe, which went entirely for the livelihood of the Levites.

Numbers 18:20-24

And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I *am* thy part and thine inheritance among the children of Israel. ²¹And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, *even* the service of the tabernacle of the congregation. ²²Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. ²³But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: *it shall be* a statute for ever throughout your generations, that among the children of Israel they have no inheritance. ²⁴But the tithes of the children of Israel, which they offer *as* an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

a. The Levitical Tithe, however, was “holy unto the Lord” and, as such, was a part of the moral law.

Leviticus 27:30

And all the tithe of the land, *whether* of the seed of the land, *or* of the fruit of the tree, *is* the LORD’S: *it is* holy unto the LORD.

b. The moral law has never been halted and still stands today.

Other interesting notes concerning the Levitical tithe are as follows:

1. It was never predicated upon need.

2 Chronicles 31:4-12

Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD. ⁵And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all *things* brought they in abundantly. ⁶And *concerning* the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the LORD their God, and laid *them* by heaps. ⁷In the third month they began to lay the foundation of the heaps, and finished *them* in the seventh month. ⁸And when Hezekiah and the princes came and saw the heaps, they blessed the LORD, and his people Israel. ⁹Then Hezekiah questioned with the priests and the Levites concerning the heaps. ¹⁰And Azariah the chief priest of the house of Zadok answered him, and said, Since *the people* began to bring the offerings into the house of the LORD, we have had enough to eat, and have left plenty: for the LORD hath blessed his people; and that which is left *is* this great store. ¹¹Then Hezekiah commanded to prepare chambers in the house of the LORD; and they prepared *them*, ¹²And brought in the offerings and the tithes and the dedicated *things* faithfully: over which Cononiah the Levite *was* ruler, and Shimei his brother *was* the next.

b. When it was more than the Levites needed, they didn’t cut them back to a percentage and keep the rest. Rather, they established a “storehouse” from which the Levites could draw at a later time when there was a need. This is the equivalent of a modern day “Tithing Account.”

2. It was never used to finance buildings, etc., but was ALWAYS used EXCLUSIVELY for the livelihood of the Levites.

Numbers 18:20-24

And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I *am* thy part and thine inheritance among the children of Israel. ²¹And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, *even* the service of the tabernacle of the congregation. ²²Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. ²³But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: *it shall be* a statute for ever throughout your generations, that among the children of Israel they have no inheritance. ²⁴But the tithes of the children of Israel, which they offer *as* an heave offering unto the LORD, I have

given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

3. The erection of new buildings, as well as maintenance and repairs, were paid for exclusively by the free-will offerings of the people.

a. However, in saying that the tithing was for the livelihood of the Levites, it should be pointed out that not all Levites were priests. Some were singers, some were scribes (secretaries), some were treasurers, some were porters (janitors and maintenance men), and so on, but all of them lived from the tithes.

(1) Thus, once the church reaches a size numerically where it is fiscally possible, they are eventually be able to hire full time office help, music staff, and pay those who clean and keep the yard from the tithes.

IV. New Testament Tithing

A. Jesus Taught Tithing

Matthew 23:23

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

1. Jesus said you ought to pay tithes! How much clearer can you get?

a. Yes, His major emphasis was on judgment, mercy, and faith, but He STILL said you OUGHT TO PAY TITHES!

(1) If Jesus said to do it, is there really any other reason necessary?

(2) Some may argue that Jesus made this statement before Calvary, and the law was still in effect. However, the same is true of John 3:5, which teaches baptism and the necessity of the Holy Ghost. Will we throw that out also?

(3) In fact, every statement uttered by the man Christ Jesus was spoken before Calvary, so why not just throw out the four gospels altogether?

Matthew 22:19-21

Shew me the tribute money. And they brought unto him a penny.²⁰ And he saith unto them, Whose is this image and superscription?²¹ They say unto him, Caesar's. Then saith he unto them, Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's.

2. What was He holding in His hand? See verse 19 – “Show me the tribute money.”

a. The issue here was MONEY, and He said to Give God the things that are God's. What portion of our money is God's? The Holy Tithe!

B. Paul Taught Tithing.

1 Corinthians 9:9-11

For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen?¹⁰ Or saith he *it* altogether for our sakes? For our sakes, no doubt, *this*

is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope. ¹¹If we have sown unto you spiritual things, *is it* a great thing if we shall reap your carnal things?

1. “Forever Paul destroyed the argument that what was done under the Law has no effect on us under grace. In fact, in his writings Paul makes reference to over 240 Old Testament verses of Scripture – besides the references to over one hundred Old Testament verses in the Book of Hebrews, if he indeed was the author of this book.” [*The Lord’s Portion*, by Roy Moss]

a. The Moral Law taught us that God has appointed certain rules for the support of those who labor. Whether a preacher, a farmer, or an ox, they are not to be regulated by anyone other than themselves and God as to how much they can take from the labors they bestow!

1 Corinthians 9:13-14

Do ye not know that they which minister about holy things live *of the things* of the temple? and they which wait at the altar are partakers with the altar? ¹⁴Even so hath the Lord ordained that they which preach the gospel should live of the gospel.

2. Here, Paul referred to the Old Testament method of ministerial support and then applied it the New Testament system! Just as the tithe was for the support of the Old Testament priesthood, *EVEN SO* tithing is the way God has ordained for gospel preachers to live of the gospel!

1 Timothy 5:17-18

Let the elders that rule well be counted worthy of double honour, especially they who labour in the word and doctrine. ¹⁸For the scripture saith, Thou shalt not muzzle the ox that treadeth out the corn. And, *The labourer is worthy of his reward.*

3. Once again, as Paul discusses support of the New Testament ministry, he bases his teachings on what “the scripture [OLD TESTAMENT] saith.”

Galatians 6:6

Let him that is taught in the word communicate unto him that teacheth in all good things.

4. Communicate means to contribute to the financial support of.

C. The Author of Hebrews Taught New Testament Tithing!

Hebrews 7:8

And here men that die receive tithes; but there he *receiveth them*, of whom it is witnessed that he liveth.

1. This book puts tithing in the PRESENT tense.

a. This was written to tongues-speaking, Holy Ghost filled New Testament Christians, and yet it is obvious that even in the New Testament church, men were still receiving tithes.

By the way, to say that no Gentile was ever commanded to pay tithes is a wrong. The New Testament was written to Gentiles as much as it was to Jews, and any New Testament scripture is applicable to either Jew or Gentile!

Nor is it correct to point out that Peter did not command Cornelius to pay tithes. We don't know whether he did or not! Acts 10 was written to show that Gentiles could be a part of the church, NOT to prove any particular standard.

In fact, if only what is found in Acts 10 is all that applies to Gentiles today, then adultery is OK, murder is OK, sodomy is OK, and so on. None of THESE things were mentioned in Acts 10 either!

V. Our Attitude Toward Tithing

A. Inasmuch as it has been, I think, sufficiently proven that the system of ministerial support was a direct carry-over from the Old Testament system, we must examine that system to see what Bible instructs the saints concerning the way we observe this practice.

1. You must not keep the tithes.

Malachi 3:8-10

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. ⁹Ye *are* cursed with a curse: for ye have robbed me, *even* this whole nation. ¹⁰Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that *there shall not be room enough to receive it.*

- a. Thieves cannot inherit God's Kingdom, especially when they steal from God Himself!

1 Corinthians 6:9-10

Know ye not that the unrighteous shall not inherit the kingdom of God? Be not deceived: neither fornicators, nor idolaters, nor adulterers, nor effeminate, nor abusers of themselves with mankind, ¹⁰Nor thieves, nor covetous, nor drunkards, nor revilers, nor extortioners, shall inherit the kingdom of God.

- b. To not practice tithing is to steal from God what rightfully belongs to Him.

2. You Must Not Control the Tithes

1 Corinthians 9:9-11

For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen? ¹⁰Or saith he *it* altogether for our sakes? For our sakes, no doubt, *this* is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope. ¹¹If we have sown unto you spiritual things, *is it* a great thing if we shall reap your carnal things?

- a. Muzzle means "to restrain, to restrict, to repress, or to suppress." Therefore, you are never to restrict the amount the ox can eat. Since Paul stated that this was written for "our sakes" (that is, the ministry's sakes), then it is never right to restrict what the ministry can take.

Numbers 18:21-22

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, *even* the service of the tabernacle of the congregation. ²²Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.

- b. The threatened judgment followed a passage which commanded the Levites to receive

tithes! The Laity has no business touching God's Holy Tithe!

(1) To do so is no different than Uzzah touching the ark of the covenant – it is a lethal practice!

3. You Must Not Spend the Tithes

a. If you do, you owe God interest!

Leviticus 27:30-31

And all the tithe of the land, *whether* of the seed of the land, *or* of the fruit of the tree, *is* the LORD'S: *it is* holy unto the LORD. ³¹ And if a man will at all redeem *ought* of his tithes, he shall add thereto the fifth *part* thereof.

b. God instituted “the fifth part” as interest – that is 20%!

VI. A Prepared Offering

A. How, then, is the church to be cared for?

1. Through free-will offerings! The Tabernacle and the Temple were built and maintained – NOT BY TITHES, BUT BY FREEWILL OFFERINGS! (See Exodus 35:4-9, and 1 Chronicles 28:14-18).

2. You have not given until it is ABOVE the tithe.

Luke 17:10

So likewise ye, when ye shall have done all those things which are commanded you, say, We are unprofitable servants: we have done that which was our duty to do.

3. To return that which rightfully belongs to another is NOT an act of “giving.”

a. Jesus said we are “unprofitable” until we go ABOVE what is required.

4. Consider how Israel PREPARED their offerings.

Numbers 15:5-12

And the fourth *part* of an hin of wine for a drink offering shalt thou prepare with the burnt offering or sacrifice, for one lamb. ⁶ Or for a ram, thou shalt prepare *for* a meat offering two tenth deals of flour mingled with the third *part* of an hin of oil. ⁷ And for a drink offering thou shalt offer the third *part* of an hin of wine, *for* a sweet savour unto the LORD. ⁸ And when thou preparest a bullock *for* a burnt offering, or *for* a sacrifice in performing a vow, or peace offerings unto the LORD: ⁹ Then shall he bring with a bullock a meat offering of three tenth deals of flour mingled with half an hin of oil. ¹⁰ And thou shalt bring for a drink offering half an hin of wine, for an offering made by fire, of a sweet savour unto the LORD. ¹¹ Thus shall it be done for one bullock, or for one ram, or for a lamb, or a kid. ¹² According to the number that ye shall prepare, so shall ye do to every one according to their number.

a. Israel NEVER gave to God haphazardly, but always prepared something ahead of time.

b. If everyone in the church gives a percentage of their income as a prepared offering, then everyone in the church is sharing equally in the load. If we all contributed just 5% in offering, it would take care of nearly every financial need in this church!

5. God is Not Obligated to Give to You Until You FIRST Give to Him.

Luke 6:38

Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again.

a. We often want God to bless us so we can give. We should rather give so God will bless us.

6. God Spares Those Who Give.

1 Kings 17:10-16

So he arose and went to Zarephath. And when he came to the gate of the city, behold, the widow woman *was* there gathering of sticks: and he called to her, and said, Fetch me, I pray thee, a little water in a vessel, that I may drink. ¹¹And as she was going to fetch *it*, he called to her, and said, Bring me, I pray thee, a morsel of bread in thine hand. ¹²And she said, *As* the LORD thy God liveth, I have not a cake, but an handful of meal in a barrel, and a little oil in a cruse: and, behold, I *am* gathering two sticks, that I may go in and dress it for me and my son, that we may eat it, and die. ¹³And Elijah said unto her, Fear not; go *and* do as thou hast said: but make me thereof a little cake first, and bring *it* unto me, and after make for thee and for thy son. ¹⁴For thus saith the LORD God of Israel, The barrel of meal shall not waste, neither shall the cruse of oil fail, until the day *that* the LORD sendeth rain upon the earth. ¹⁵And she went and did according to the saying of Elijah: and she, and he, and her house, did eat *many* days. ¹⁶*And* the barrel of meal wasted not, neither did the cruse of oil fail, according to the word of the LORD, which he spake by Elijah.

- a. If the widow had not been willing to give, she would not have been able to live!
- b. If we'll take care of God's Kingdom, God will take care of us!

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