

# TITHING TODAY

THIRD EDITION

INCLUDES SECTION ON NEW TESTAMENT GIVING

## A NINETEENTH-CENTURY BLUNDER

AN IN-DEPTH ANALYSIS BY A FORMER ACCOUNTANT  
AND INCOME TAX AUDITOR REVEALS A FALSE  
PREMISE THAT LED TO A FALSE CONCLUSION.

by

Gary J. Arnold

COPYRIGHT © 2009, 2011 BY GARY J. ARNOLD. ALL RIGHTS RESERVED.

Third Edition – October 2011

Scripture quotations taken from the HOLY BIBLE, NEW INTERNATIONAL VERSION®. NIV®.

Copyright ©1973, 1978, 1984 by International Bible Society are used by permission of Zondervan.

All rights reserved.

Revised Standard Version of the Bible, copyright ©1952 [2nd edition, 1971] by the Division of  
Christian Education of the National Council of the Churches of Christ in the United States of America.

Used by permission. All rights reserved.

**[www.TithingToday.com](http://www.TithingToday.com)**  
**[www.NewTestamentGiving.com](http://www.NewTestamentGiving.com)**

ABOUT THE AUTHOR  
GARY J. ARNOLD

- Secular Education: B.S. Degree in Accounting - Fresno State College
- Christian Education: · Successfully completed a correspondence course in Biblical Studies  
· Successfully completed a course given by Prison Fellowship Ministries  
· Attending regular church services and Bible Study classes  
· Thousands of hours of self-study
- Christian Certification: Ordained Minister  
Certified Professional Money and Finance Minister
- Work Experience: Cost Accountant - 1 year  
Tax Auditor for the State of California - 22+ years  
Tax Preparer - self employed - 2 years  
Teacher - at a Christian school - one year fill-in

Having a strong background in accounting and taxation, the first time I heard a pastor tell his congregation they were to tithe on their gross income, I knew something was wrong. Since the term "gross income" is an accounting term, I knew it was unlikely the pastor, himself, even knew the definition. I also knew it was unlikely that many, if any, of the members of that church would know the definition. At the time, it didn't bother me too much, so I let it go.

Many years later, because of my background in accounting and taxation, I was asked to teach a Sunday School Class in Finances. It was at that time I decided I'd better learn everything about tithing that I could as the topic would have to be discussed in a finance class.

Before beginning my research and study, I prayed for guidance. The more I prayed, the more I understood. Never before in my life had I felt the Spirit guiding me this way. The Spirit led me to scripture that I never really noticed before, and gave me understanding like never before. Because of my background, I was able to recognize the difference between the words used in the scriptures and those being used by many pastors.

The material in this book is a result of those thousands of hours of research and study.

## INTRODUCTION

This in-depth study of the tithe is for everyone. Whether you believe tithing ended at the cross, or you believe that tithing was brought into the New Testament, this study will add to your understanding of the tithe. This study also includes a section on the principles of New Testament giving.

There are imperative prerequisites to a serious study of tithing. This study of the tithe includes the prerequisites necessary to fully understand God's tithe.

I have attempted to organize this book in a logical order so that you will build on your knowledge of the tithe. To get the most out of this book it is imperative that you study the material in the order presented. Some of the material presented may be new to you and may seem irrelevant to the subject. As you progress through the material, the relevancy will become clear.

Please understand that I believe in generous giving, including sacrificial giving. I believe it is the responsibility of those attending church to support the church both financially and in service. I believe that proper teaching of New Testament giving and stewardship principles is essential for proper Christian growth.

I take God at His word. I don't draw conclusions based on what sounds good, what sounds right, or what makes me feel good or bad. I do my best to stick with the Word of God. Only the truth will set us free.

The first part of this book relates to the tithe. Because there are many laws and ordinances regarding the different tithes, I have used the King James Version of the Holy Bible as the authoritative Bible translation along with the Strong's concordance with Hebrew and Greek dictionaries.

The second part of this book relates to New Testament giving. Since there are no New Testament laws relating to our giving, but rather principles of giving, I have chosen the New International Version of the Bible for ease of understanding.

Before we start our studies of the tithe, we need to understand the definition of tithe. Today's definition is not the same as the biblical definition.

The dictionary defines a word according to its usage at the time the dictionary is published. Over the years, the definition of tithe has changed many times. Below are some actual examples taken from three different dictionaries, all published at different times.

MacMillan's Modern Dictionary - 1938 edition: Tithe - tenth part, or any small part, of produce, profits, or the like paid as a tax or as a voluntary contribution, esp. for religion or charitable use.

The American Heritage Dictionary, Third Edition - 1994: Tithe - A tenth part of one's annual income contributed voluntarily or due as a tax, especially for the support of the clergy or church.

Merriam-Webster Online Dictionary - latest edition: Tithe - a tenth part of something paid as a voluntary contribution or as a tax especially for the support of a religious establishment.

As you can see, just during the past 70 years or so the definition has changed from a tenth part of produce or profits, to a tenth part of one's annual income, to a tenth part of something.

All three definitions include something to do with the support of the church or a religious establishment. But what was the definition of the word tithe when the Kings James Version of the Holy Bible was written?

**Title:** Strongs Hebrew and Greek Dictionaries

**Author:** Strong, James (1822-1894)

## H4643

מ ע ש ר ה מ ע ש ר מ ע ש ר

ma'a s e rma'a s arma'as ra h

mah-as-ayr' ,mah-as-ar' ,mah-as-raw'

From H6240; a *tenth*; especially a *tithe*:—tenth (part), tithe (-ing).

As you can see from above, the Hebrew definition merely means a tenth, or a tenth part. Nothing else is connected with the definition of tithe in the Book of Genesis. So when we study Abraham's Tithe, and Jacob's Vow to Tithe, remember the definition applicable to the time is strictly a tenth, or a tenth part. Period. The word tithe used in Genesis is strictly a mathematical term, not a religious term.

Next I will be discussing two words that don't appear in the King James Version of the Holy Bible: income and assets. An understanding of these two words is paramount to understanding God's tithe.

Definition of income from Webster's Dictionary:

**in·come**, *n.*

1. the monetary payment received for goods or services, or from other sources, as rents or investments.
2. something that comes in as an addition or increase, esp. by chance.
3. *Archaic.* a coming in.

—**Syn.** 1. interest, salary, wages, annuity, gain, return, earnings.

Section 61 of Title 26, Subtitle A, Chapter 1, Subchapter B, Part 1 of the Federal Code includes the following in the definition of gross income:

Gross income means all income from whatever source derived, including (but not limited to) the following items:

- (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;
- (2) Gross income derived from business;
- (3) Gains derived from dealings in property;
- (4) Interest;
- (5) Rents;
- (6) Royalties;
- (7) Dividends; etc.

Nowadays, most people think of income being money. However, income can be in the form of services or items of value. Therefore, even in a barter exchange, the item received is the income.

Now let's find some examples of income in the scriptures.

Wages for services rendered:

**Genesis 31:41 (KJV)**

<sup>41</sup>Thus have I been twenty years in thy house; I served thee fourteen years for thy two daughters, and six years for thy cattle: and thou hast changed my wages ten times.

**Exodus 2:9 (KJV)**

<sup>9</sup>And Pharaoh's daughter said unto her, Take this child away, and nurse it for me, and I will give *thee* thy wages. And the woman took the child, and nursed it.

**Jeremiah 22:13 (KJV)**

<sup>13</sup>Woe unto him that buildeth his house by unrighteousness, and his chambers by wrong; *that* useth his neighbour's service without wages, and giveth him not for his work;

Interest on loans:

**Exodus 22:25 (KJV)**

<sup>25</sup>If thou lend money to *any of* my people *that is* poor by thee, thou shalt not be to him as an usurer, neither shalt thou lay upon him usury.

**Leviticus 25:36 (KJV)**

<sup>36</sup>Take thou no usury of him, or increase: but fear thy God; that thy brother may live with thee.

Sale or purchase of property, crops, and animals:

**Genesis 23:15-16 (KJV)**

<sup>15</sup>My lord, hearken unto me: the land *is worth* four hundred shekels of silver; what *is* that betwixt me and thee? bury therefore thy dead.

<sup>16</sup>And Abraham hearkened unto Ephron; and Abraham weighed to Ephron the silver, which he had named in the audience of the sons of Heth, four hundred shekels of silver, current *money* with the merchant.

In Genesis 23:15-16 we see that Abraham purchased land with money.

**Deuteronomy 14:24-26 (KJV)**

<sup>24</sup>And 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:

<sup>25</sup>Then 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:

<sup>26</sup>And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household,

In Deuteronomy 14:25-26 we see that they had a marketing system where they could sell and buy animals and food from crops.

So even though the KJV of the Bible does not use the word “income,” we find several verses that show they did, in fact, have income, and they had money. Taxes had to be paid with money.

**Matthew 17:27 (KJV)**

<sup>27</sup>Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee.

Therefore, I have plainly shown that in biblical times, they had money, income, and markets to buy and sell goods.

Definition of assets from Webster's Dictionary:

**as•set**, *n.*

1. a useful and desirable thing or quality: *Organizational ability is an asset.*
2. a single item of ownership having exchange value.
3. **assets**,
  - a. items of ownership convertible into cash; total resources of a person or business, as cash, notes and accounts receivable, securities, inventories, goodwill, fixtures, machinery, or real estate (opposed to *liabilities*).
  - b. *Accounting*. the items detailed on a balance sheet, esp. in relation to liabilities and capital.
  - c. all property available for the payment of debts, esp. of a bankrupt or insolvent firm or person.
  - d. *Law*. property in the hands of an heir, executor, or administrator, that is sufficient to pay the debts or legacies of a deceased person.

Based on the above definition, we can see that some examples of assets would include cash, securities, inventories, land, buildings, equipment, etc.

Now let's see if we can classify some items as either assets or income.

Wages of a Carpenter – Are wages income? Yes, wages are payment or compensation received for services rendered. If the wages are paid in money, the money then becomes an asset since cash is an asset by definition.

A Rental House – Is the house income? Definitely not. The house isn't a payment or compensation. Since the house is property, a building, it is classified as an asset. Rents received from renting the house would be the income.

Trees – Trees do not represent a payment of any kind and just don't fit the definition of income in any way. Do trees qualify as assets? Yes, they are property of a person or business. The sale or exchange of a tree would create income.

Fruit (from a tree) – Is the fruit from a tree income? No. Again, the fruit is not a payment or compensation. Fruit would be classified as an asset because it is property, and most likely a part of inventory of a business. The sale or exchange of the fruit would create income.

Cattle – Are the animals income? No, they are not a payment or compensation. The animals are property of a person or business, and therefore would be classified as assets. The sale or exchange of the animals would result in income.

Next, we need to understand the distinction between God's labor and man's labor.

**Deuteronomy 8:18 (KJV)**

<sup>18</sup>But thou shalt remember the LORD thy God: for *it is* he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as *it is* this day.

And from the New International Version:

**Deuteronomy 8:18 (NIV)**

<sup>18</sup>But remember the LORD your God, for it is he who gives you the ability to produce wealth, and so confirms his covenant, which he swore to your forefathers, as it is today.

God gives us the power, or ability, to get or produce wealth. In other words, God gives us the ability to work and earn a living. God gives us the ability to work - to labor. When we work, it is our labor doing the work, not God's labor. He gave us the ability to do the work ourselves.

It is important in our bible studies to understand the distinction between God's labor and man's labor.

Man cannot make the crops. Man can plant the seed, cultivate the land, water the seed, but man's labor does not make the fruit on the vines or trees.

Man cannot make olive oil. God makes the olives from His labor. Man can press the oil from the olives with man's labor, but man does not make the olive oil.

Man can build a house from materials that God has given to us from His labor. Man cannot make a house - he can only take the materials that God has provided and use his labor to put the pieces together.

Now let's start our study of the tithe.

## ABRAHAM'S TITHE

In the Old Testament, Book of Genesis, Chapter 14, we first find the subject of tithing. Many pastors use this text as an example to show that tithing existed as far back as Genesis and that it sets the standard for all time.

The Holy Bible, King James Version

### **Genesis 14:8-24 (KJV)**

<sup>8</sup>And there went out the king of Sodom, and the king of Gomorrah, and the king of Admah, and the king of Zeboiim, and the king of Bela (the same *is* Zoar;) and they joined battle with them in the vale of Siddim;

<sup>9</sup>With Chedorlaomer the king of Elam, and with Tidal king of nations, and Amraphel king of Shinar, and Arioch king of Ellasar; four kings with five.

<sup>10</sup>And the vale of Siddim *was full of* slimepits; and the kings of Sodom and Gomorrah fled, and fell there; and they that remained fled to the mountain.

<sup>11</sup>And they took all the goods of Sodom and Gomorrah, and all their victuals, and went their way.

<sup>12</sup>And they took Lot, Abram's brother's son, who dwelt in Sodom, and his goods, and departed.

<sup>13</sup>And there came one that had escaped, and told Abram the Hebrew; for he dwelt in the plain of Mamre the Amorite, brother of Eshcol, and brother of Aner: and these *were* confederate with Abram.

<sup>14</sup>And when Abram heard that his brother was taken captive, he armed his trained *servants*, born in his own house, three hundred and eighteen, and pursued *them* unto Dan.

<sup>15</sup>And he divided himself against them, he and his servants, by night, and smote them, and pursued them unto Hobah, which *is* on the left hand of Damascus.

<sup>16</sup>And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people.

<sup>17</sup>And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that *were* with him, at the valley of Shaveh, which *is* the king's dale.

<sup>18</sup>And Melchizedek king of Salem brought forth bread and wine: and he *was* the priest of the most high God.

<sup>19</sup>And he blessed him, and said, Blessed *be* Abram of the most high God, possessor of heaven and earth:

<sup>20</sup>And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

<sup>21</sup>And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself.

<sup>22</sup>And Abram said to the king of Sodom, I have lift up mine hand unto the LORD, the most high God, the possessor of heaven and earth,

<sup>23</sup>That I will not *take* from a thread even to a shoelatchet, and that I will not take any thing that *is* thine, lest thou shouldest say, I have made Abram rich:

<sup>24</sup>Save only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion.

Notice in verse 20 "And he gave him tithes of all." First we must remember that the definition of tithes in Genesis is a mathematical term, and simply means a tenth. In fact, below I have verse 20 from two later versions of the bible:

Revised Standard Version of the Bible - Genesis 14:20:

<sup>20</sup>and blessed be God Most High, who has delivered your enemies into your hand!" And Abram gave him a tenth of everything.

The Holy Bible, New International Version - Genesis 14:20:

<sup>20</sup>And blessed be God Most High, who delivered your enemies into your hand." Then Abram gave him a tenth of everything.

Next, when the scripture says he gave tithes of all, or a tenth of everything, we have to look at what the scriptures are talking about. In this case, war spoils. We see this stated again in Hebrews 7:4.

#### **Hebrews 7:4 (KJV)**

<sup>4</sup>Now consider how great this man *was*, unto whom even the patriarch Abraham gave the tenth of the spoils.

Notice that the KJV uses the word tenth instead of tithe in Hebrews 7:4.

Abraham gave to King Melchizedek ten percent of the war spoils. Note that he gave the rest to the King of Sodom. Abraham kept nothing for himself.

Abraham did NOT give ten percent of his income, or ten percent of all he owned. He gave ten percent of the war spoils that he, himself, said didn't belong to him. He gave nothing of his own.

The scripture does not tell us that Abraham was required to tithe, or give a tenth, of the war spoils. Whether a gift or not, Abraham said the goods didn't belong to him, and he kept nothing for himself.

There is nothing in the scripture to indicate this event has anything to do with the New Testament Church. It was a one-time event. There is no evidence in the scriptures to show that Abraham ever tithed before or after this event. Therefore, I believe it is wrong to use this example to show that tithing had been established before the law and therefore, was brought into the New Testament. Since Abraham gave nothing of his own, it is wrong to pull the concept of the tithe out of context and now apply it to one's own income or property.

Later in this book I will show you the Hebrew and Greek words that I believe prove that Abraham's "tithe" was, in fact, a free-will gift.

## JACOB'S VOW TO TITHE

The second event in the Bible that many relate to the tithe is Jacob's vow to give a tenth in Genesis.

### **Genesis 28:10-22 (KJV)**

<sup>10</sup>And Jacob went out from Beersheba, and went toward Haran.

<sup>11</sup>And he lighted upon a certain place, and tarried there all night, because the sun was set; and he took of the stones of that place, and put *them for* his pillows, and lay down in that place to sleep.

<sup>12</sup>And he dreamed, and behold a ladder set up on the earth, and the top of it reached to heaven: and behold the angels of God ascending and descending on it.

<sup>13</sup>And, behold, the LORD stood above it, and said, I *am* the LORD God of Abraham thy father, and the God of Isaac: the land whereon thou liest, to thee will I give it, and to thy seed;

<sup>14</sup>And thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south: and in thee and in thy seed shall all the families of the earth be blessed.

<sup>15</sup>And, behold, I *am* with thee, and will keep thee in all *places* whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done *that* which I have spoken to thee of.

<sup>16</sup>And Jacob awaked out of his sleep, and he said, Surely the LORD is in this place; and I knew *it* not.

<sup>17</sup>And he was afraid, and said, How dreadful *is* this place! this *is* none other but the house of God, and this *is* the gate of heaven.

<sup>18</sup>And Jacob rose up early in the morning, and took the stone that he had put *for* his pillows, and set it up *for* a pillar, and poured oil upon the top of it.

<sup>19</sup>And he called the name of that place Bethel: but the name of that city *was called* Luz at the first.

<sup>20</sup>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,

<sup>21</sup>So that I come again to my father's house in peace; then shall the LORD be my God:

<sup>22</sup>And 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.

Jacob promised to give to God a tenth of all his possessions on the condition that God must first bless him, and then bring him back to his father's house in peace. Jacob set the conditions, not God. Jacob was the grandson of Abraham, and being a man of God, certainly would have known if tithing was required and not set any conditions for God to meet before tithing. There is no indication anywhere in the Bible whether Jacob actually gave this tenth or not, or who he would have given the tenth to, and there is no other example given where Jacob tithed (gave a tenth).

Since God did not require Jacob to give a tenth, this cannot be used to show that tithing was already established and required. This event set conditions that God must meet before Jacob would give a tenth which is not an example for the Christian to follow.

## THE LEVITICAL TITHE - BACKGROUND

In order to understand the Levitical tithe, it is necessary to understand the background leading up to the command.

### TO THE PROMISED LAND

#### **Genesis 12:1-3 (KJV)**

<sup>1</sup>Now the LORD had said unto Abram, Get thee out of thy country, and from thy kindred, and from thy father's house, unto a land that I will show thee:

<sup>2</sup>And I will make of thee a great nation, and I will bless thee, and make thy name great; and thou shalt be a blessing:

<sup>3</sup>And I will bless them that bless thee, and curse him that curseth thee: and in thee shall all families of the earth be blessed.

#### **Genesis 49:1-2 (KJV)**

<sup>1</sup>And Jacob called unto his sons, and said, Gather yourselves together, that I may tell you *that* which shall befall you in the last days.

<sup>2</sup>Gather yourselves together, and hear, ye sons of Jacob; and hearken unto Israel your father.

Jacob had twelve sons. Their families and descendents were known as the Twelve Tribes of Israel. These are the children of Israel that left Egypt to go to the promised land.

#### **Exodus 12:40-41 (KJV)**

<sup>40</sup>Now the sojourning of the children of Israel, who dwelt in Egypt, *was* four hundred and thirty years.

<sup>41</sup>And it came to pass at the end of the four hundred and thirty years, even the selfsame day it came to pass, that all the hosts of the LORD went out from the land of Egypt.

#### **Leviticus 20:22-24 (KJV)**

<sup>22</sup>Ye shall therefore keep all my statutes, and all my judgments, and do them: that the land, whither I bring you to dwell therein, spue you not out.

<sup>23</sup>And ye shall not walk in the manners of the nation, which I cast out before you: for they committed all these things, and therefore I abhorred them.

<sup>24</sup>But I have said unto you, Ye shall inherit their land, and I will give it unto you to possess it, a land that floweth with milk and honey: I *am* the LORD your God, which have separated you from *other* people.

#### **Numbers 18:21 (KJV)**

<sup>21</sup>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.

In other words, the Twelve Tribes of Israel were to get an inheritance when they reached the promised land. Eleven of the Tribes would inherit the land, and the Tribe of Levi would inherit the tithes.

## THE LEVITICAL TITHE

In the Book of Leviticus that we find where the church has patterned their teaching of tithing today.

### **Leviticus 27:30-34 (KJV)**

<sup>30</sup>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.

<sup>31</sup>And if a man will at all redeem *ought* of his tithes, he shall add thereto the fifth *part* thereof.

<sup>32</sup>And concerning the tithe of the herd, or of the flock, *even* of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

<sup>33</sup>He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed.

<sup>34</sup>These *are* the commandments, which the LORD commanded Moses for the children of Israel in mount Sinai.

Now let's take one verse at a time and determine whether the tithe was on income or assets.

<sup>30</sup>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.

The grain from the soil or fruit from the trees would be classified as assets. The sale or exchange of these items would result in income.

<sup>32</sup>And concerning the tithe of the herd, or of the flock, *even* of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

The animals tithed are also classified as assets. The sale or exchange of the animals would result in income.

Therefore, it is plain to see, by definition, not interpretation, God's command to tithe was on assets, not income. Notice also that those assets came from God's labor, not man's labor. I have already shown that they had money, income, and markets to buy and sell.

Notice that the tithe was a tenth of the crops, not the first tenth, and that it was on every tenth animal that passed under the shepherd's rod, not the first. Nowhere in the scriptures did God ever command tithing to be on the first ten percent.

My research reveals that in the nineteenth century, church leaders were saying that the crops and animals was the income of the Israelites. That was a false premise that led to the false conclusion that Israelites tithed on their income. There is no example in the scriptures where God required anyone to tithe on income.

To make matters worse, the assets that God required to be tithed came from God, not man. The crops and animals were miracles of God, or from God's labor, not from the labor of man. God wasn't commanding to pay back to Him a tenth of what man created or earned. The false conclusion that tithing was on income resulted in a complete misunderstanding of what God's tithe was all about.

**Church leaders have essentially diluted the tithe from God's miracles to man's achievements. In other words, in the tithing formula, man has replaced God with himself!**

In the Book of Numbers, chapter 18, that we find the ordinance of tithing. To learn more, study the entire chapter.

**Numbers 18:23 (KJV)**

<sup>23</sup>But 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.

<sup>24</sup>But 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.

<sup>25</sup>And the LORD spake unto Moses, saying,

<sup>26</sup>Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, *even* a tenth *part* of the tithe.

<sup>27</sup>And *this* your heave offering shall be reckoned unto you, as though *it were* the corn of the threshingfloor, and as the fulness of the winepress.

<sup>28</sup>Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest.

So the tithes were paid to The Lord, and The Lord gave the tithes to the Levites, who in turn, would have no land inheritance; they could not own any land.

**Nehemiah 10:37-38 (KJV)**

<sup>37</sup>And *that* we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage.

<sup>38</sup>And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.

In Nehemiah 10:37 we learn that the firstfruits were taken to the temple for the priests, and the tithes were taken to the Levites who lived in the Levitical cities. Therefore, it has been established that firstfruits have nothing to do with the tithe.

In Nehemiah 10:38 we learn that the Levites would take a tithe of the tithe to the temple. It is this tithe, the tithe from the Levites, that went to the storehouse, not the tithe from the people. This is important to remember when we study Malachi 3:10.

## THE LEVITES

Levite - A descendant of the tribe of Levi.

The Levitical order consisted of all the descendants of Levi's three sons, and Aaron and his descendants constituted the priestly order.

### **Numbers 3:11-13 (KJV)**

<sup>11</sup>And the LORD spake unto Moses, saying,

<sup>12</sup>And I, behold, I have taken the Levites from among the children of Israel instead of all the firstborn that openeth the matrix among the children of Israel: therefore the Levites shall be mine;

<sup>13</sup>Because all the firstborn *are* mine; *for* on the day that I smote all the firstborn in the land of Egypt I hallowed unto me all the firstborn in Israel, both man and beast: mine shall they be: I *am* the LORD.

### **Numbers 4:46-49 (KJV)**

<sup>46</sup>All those that were numbered of the Levites, whom Moses and Aaron and the chief of Israel numbered, after their families, and after the house of their fathers,

<sup>47</sup>From thirty years old and upward even unto fifty years old, every one that came to do the service of the ministry, and the service of the burden in the tabernacle of the congregation,

<sup>48</sup>Even those that were numbered of them, were eight thousand and five hundred and fourscore.

<sup>49</sup>According to the commandment of the LORD they were numbered by the hand of Moses, every one according to his service, and according to his burden: thus were they numbered of him, as the LORD commanded Moses.

### **Numbers 8:5-8 (KJV)**

<sup>5</sup>And the LORD spake unto Moses, saying,

<sup>6</sup>Take the Levites from among the children of Israel, and cleanse them.

<sup>7</sup>And thus shalt thou do unto them, to cleanse them: Sprinkle water of purifying upon them, and let them shave all their flesh, and let them wash their clothes, and *so* make themselves clean.

<sup>8</sup>Then let them take a young bullock with his meat offering, *even* fine flour mingled with oil, and another young bullock shalt thou take for a sin offering.

### **Numbers 8:23-26 (KJV)**

<sup>23</sup>And the LORD spake unto Moses, saying,

<sup>24</sup>This *is it* that *belongeth* unto the Levites: from twenty and five years old and upward they shall go in to wait upon the service of the tabernacle of the congregation:

<sup>25</sup>And from the age of fifty years they shall cease waiting upon the service *thereof*, and shall serve no more:

<sup>26</sup>But shall minister with their brethren in the tabernacle of the congregation, to keep the charge, and shall do no service. Thus shalt thou do unto the Levites touching their charge.

Some say that today's ministers or church workers have taken the place of the Levites and therefore can receive the tithe. But the scriptures are clear. The Word of God says that only male Levites could work in the temple, only after they had gone through a cleansing ritual, and only after they reach the age of 25, and not after they reach the age of 50.

Most preachers forget to tell you that the Levites lived in their cities and had farms in their suburbs. It is true that the Levities could not inherit any of the land, but God commanded the other tribes to give the Levities a place to live and farm, rent-free.

### **Numbers 35:1-3 (KJV)**

<sup>1</sup>And the LORD spake unto Moses in the plains of Moab by Jordan *near* Jericho, saying,

<sup>2</sup>Command the children of Israel, that they give unto the Levites of the inheritance of their possession cities to dwell in; and ye shall give *also* unto the Levites suburbs for the cities round about them.

<sup>3</sup>And the cities shall they have to dwell in; and the suburbs of them shall be for their cattle, and for their goods, and for all their beasts.

### **Joshua 21:1-8 (KJV)**

<sup>1</sup>Then came near the heads of the fathers of the Levites unto Eleazar the priest, and unto Joshua the son of Nun, and unto the heads of the fathers of the tribes of the children of Israel;

<sup>2</sup>And they spake unto them at Shiloh in the land of Canaan, saying, The LORD commanded by the hand of Moses to give us cities to dwell in, with the suburbs thereof for our cattle.

<sup>3</sup>And the children of Israel gave unto the Levites out of their inheritance, at the commandment of the LORD, these cities and their suburbs.

<sup>4</sup>And the lot came out for the families of the Kohathites: and the children of Aaron the priest, *which were* of the Levites, had by lot out of the tribe of Judah, and out of the tribe of Simeon, and out of the tribe of Benjamin, thirteen cities.

<sup>5</sup>And the rest of the children of Kohath *had* by lot out of the families of the tribe of Ephraim, and out of the tribe of Dan, and out of the half tribe of Manasseh, ten cities.

<sup>6</sup>And the children of Gershon *had* by lot out of the families of the tribe of Issachar, and out of the tribe of Asher, and out of the tribe of Naphtali, and out of the half tribe of Manasseh in Bashan, thirteen cities.

<sup>7</sup>The children of Merari by their families *had* out of the tribe of Reuben, and out of the tribe of Gad, and out of the tribe of Zebulun, twelve cities.

<sup>8</sup>And the children of Israel gave by lot unto the Levites these cities with their suburbs, as the LORD commanded by the hand of Moses.

Notice in Numbers 35:1-3 and Joshua 21:1-8 the Levites were given cities with their suburbs to live in and for their farms.

Closely related to the Levitical cities is the fact that both priests and Levites had been divided by King David into 24 courses consisting of several houses, or families, per course. See First Chronicles 24 for the priests and chapters 25 and 26 for the Levites. Each course only ministered in the Temple one week out of twenty four (1 in 24), and, depending on how many families were in each course, each family only ministered in the Temple two or three days during its courses' week of ministry.<sup>1</sup>

---

<sup>1</sup>*Should The Church Teach Tithing? by Russell Earl Kelly, Ph.D., page 92*

## MALACHI - ROBBING GOD

Many tithing teachers say that if you don't bring a tithe of your gross income to the church you are robbing God. Let's take a close look at the scripture.

### **Malachi 3:8-10 (KJV)**

<sup>8</sup>Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

<sup>9</sup>Ye *are* cursed with a curse: for ye have robbed me, *even* this whole nation.

<sup>10</sup>Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that *there shall not be room enough to receive it.*

Who is being addressed in Malachi 3:8-10? Is it the people as the tithing teachers say, or is it the priests?

We need to study the entire Book of Malachi rather than take a few verses out of context. By the time we get to verse 6 in chapter 1, we see it is the priests that are being addressed at that point.

### **Malachi 1:6 (KJV)**

<sup>6</sup>A son honoureth *his* father, and a servant his master: if then I *be* a father, where *is* mine honour? and if I *be* a master, where *is* my fear? saith the LORD of hosts unto you, O priests, that despise my name. And ye say, Wherein have we despised thy name?

In both chapters 1 and 2 of Malachi there is a conversation going on between God and the priests. Every time the word "you" is used, it is referring to the priests. Chapter 3 continues with this conversation. In verse 5 God says "And I will come near to you to judgment....."

In the Old Testament, during this period of time and generally speaking, only the priests could get near to God. It is only in the New Testament that born again believers, you and

I, can get close to God. So up to chapter 3 verse 5, God is speaking to the priests. The word "you" is still referring to the priests. There is nothing in the scripture to indicate this changes when you get to verse 8. But that's not all.

**Malachi 1:14 (KJV)**

<sup>14</sup>But cursed *be* the deceiver, which hath in his flock a male, and voweth, and sacrificeth unto the Lord a corrupt thing: for I *am* a great King, saith the LORD of hosts, and my name *is* dreadful among the heathen.

**Numbers 18:29-30 (KJV)**

<sup>29</sup>Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, *even* the hallowed part thereof out of it.

<sup>30</sup>Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress.

Numbers 18:29-30 show that the best part was to be used for the offering before the Lord. Malachi 1:14 shows that the priests gave the worst of the tithe to God instead of the best. Thus we have the robbing God of offerings mentioned in Malachi 3:8.

**Nehemiah 13:10 (KJV)**

<sup>10</sup>And I perceived that the portions of the Levites had not been given *them*: for the Levites and the singers, that did the work, were fled every one to his field.

I believe this verse is telling us that the priests stole the Levites portion of the tithe; therefore, they had no food to eat at the temple, and they went back to their own fields. We must interpret this verse in this way because nowhere does it say that the priests had also left the temple. The priests had the food. Read chapter 13 of Nehemiah to get the complete picture.

So Malachi 1:14 shows the priests robbed God of the offerings, and Nehemiah 13:10 shows the priests robbed God of the tithes.

Next, in Malachi 3:10 God says to bring all the tithes to the storehouse. The people took the tithes to the Levites who lived in the Levitical cities, not to the temple. The Levites took the required tithe of the tithe to the temple. (See Nehemiah 10:37-38) Only those tithes ever made it to the temple. The priests then took those tithes to the storehouse. It only makes sense if God is speaking to the priests in this verse.

Therefore, I believe that the evidence shows that Malachi 3:8-10 is being addressed to the priests, not the people.

## TRANSITION FROM THE OLD TESTAMENT TO THE NEW TESTAMENT

### **Matthew 26:26-28 (KJV)**

<sup>26</sup>And as they were eating, Jesus took bread, and blessed *it*, and brake *it*, and gave *it* to the disciples, and said, **Take, eat; this is my body.**

<sup>27</sup>And he took the cup, and gave thanks, and gave *it* to them, saying, **Drink ye all of it;**

<sup>28</sup>**For this is my blood of the new testament, which is shed for many for the remission of sins.**

Jesus himself said "For this is my blood of the new testament, which is shed..." Since the blood of Jesus hadn't yet been shed, he was prophesying, or telling them what was to come.

### **Hebrews 9:16-17 (KJV)**

<sup>16</sup>For where a testament *is*, there must also of necessity be the death of the testator.

<sup>17</sup>For a testament *is* of force after men are dead: otherwise it is of no strength at all while the testator liveth.

Therefore you must be careful when reading the four gospels (Matthew, Mark, Luke, and John) as they took place during the Old Testament up until the death of Jesus. Jesus was born, lived, and died under the Old Testament. Jesus, Himself, was under the law. Jesus lived the law, taught the law, and prophesied that which was coming.

### **Hebrews 8:13 (KJV)**

<sup>13</sup>In that he saith, A new *covenant*, he hath made the first old. Now that which decayeth and waxeth old *is* ready to vanish away.

## THE SIGNIFICANCE OF THE NEW TESTAMENT:

### **Colossians 2:13-17 (KJV)**

<sup>13</sup>And you, being dead in your sins and the uncircumcision of your flesh, hath he quickened together with him, having forgiven you all trespasses;

<sup>14</sup>Blotting out the handwriting of ordinances that was against us, which was contrary to us, and took it out of the way, nailing it to his cross;

<sup>15</sup>*And* having spoiled principalities and powers, he made a show of them openly, triumphing over them in it.

<sup>16</sup>Let no man therefore judge you in meat, or in drink, or in respect of an holyday, or of the new moon, or of the sabbath *days*:

<sup>17</sup>Which are a shadow of things to come; but the body *is* of Christ.

This shows that the written code (the law) was cancelled. In Verse 16 this is repeated by "do not let anyone judge you by what you eat or drink, ..... or a Sabbath day." Verse 17 explains that these laws were "a shadow of the things that were to come," again showing that the laws were done away with. The word "shadow" was translated from the Greek word "skia" which means darkness of error.

### **Galatians 5:18 (KJV)**

<sup>18</sup>But if ye be led of the Spirit, ye are not under the law.

Galatians 5:18 shows that the law is no longer needed. When you have the spirit to guide, and you have love in your heart, you are at a higher standard than any law. With love in your heart, you won't want to kill, steal, etc. etc.

### **Hebrews 8:6, 7, 13 (KJV)**

<sup>6</sup>But now hath he obtained a more excellent ministry, by how much also he is the mediator of a better covenant, which was established upon better promises.

<sup>7</sup>For if that first *covenant* had been faultless, then should no place have been sought for the second.

<sup>13</sup>In that he saith, A new *covenant*, he hath made the first old. Now that which decayeth and waxeth old *is* ready to vanish away.

The Old Covenant didn't work. Tithing didn't work. Tithing was part of the Old Covenant law that ended when Jesus died on the cross.

### **Galatians 3:19 (KJV)**

<sup>19</sup>Wherefore then *serveth* the law? It was added because of transgressions, till the seed should come to whom the promise was made; *and it was* ordained by angels in the hand of a mediator.

Until the Seed to whom the promise referred had come. In other words, until Jesus came and fulfilled the law.

### **Galatians 3:23-25 (KJV)**

<sup>23</sup>But before faith came, we were kept under the law, shut up unto the faith which should afterwards be revealed.

<sup>24</sup>Wherefore the law was our schoolmaster *to bring us* unto Christ, that we might be justified by faith.

<sup>25</sup>But after that faith is come, we are no longer under a schoolmaster.

### **Galatians 3:10-14 (KJV)**

<sup>10</sup>For as many as are of the works of the law are under the curse: for it is written, Cursed *is* every one that continueth not in all things which are written in the book of the law to do them.

<sup>11</sup>But that no man is justified by the law in the sight of God, *it is* evident: for, The just shall live by faith.

<sup>12</sup>And the law is not of faith: but, The man that doeth them shall live in them.

<sup>13</sup>Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed *is* every one that hangeth on a tree:

<sup>14</sup>That the blessing of Abraham might come on the Gentiles through Jesus Christ; that we might receive the promise of the Spirit through faith.

### **Matthew 23:23 (KJV)**

<sup>23</sup>Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithes 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.

Many believe that Matthew 23:23 shows that tithing is still required in the New Testament. This is a common mistake made by those who are confused as to when the New Testament begins. Jesus was speaking to the law keepers who were still under the Old Covenant law.

The Holy Bible is broken down into the Books of the Old Testament and the Books of the New Testament. Here's where the confusion comes in. Too many people believe that the New Testament begins with the first book in the New Testament, which is the Book of Matthew. The fact is, the New Testament doesn't begin until after Jesus died on the cross, which is near the end of Matthew. Matthew 23:23 is still the Old Testament.

Next I will show you, step by step, that tithing ended at the cross. Some will say, if tithing ended, how is the Christian church supposed to be financed? That topic will be covered later in this book.

## **SIX STEPS TO UNDERSTANDING WHEN AND HOW THE TITHE ENDED**

### **STEP 1**

#### **Hebrews 7:5 (KJV)**

<sup>5</sup>And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham:

*Hebrews 7:5 confirms that Levi received tithes according to the law under the Levitical priesthood.*

### **STEP 2**

#### **Hebrews 7:12 (KJV)**

<sup>12</sup>For the priesthood being changed, there is made of necessity a change also of the law.

*Hebrews 7:12 tells us changing the priesthood will also change the law.*

### **STEP 3**

#### **Hebrews 7:18 (KJV)**

<sup>18</sup>For there is verily a disannulling of the commandment going before for the weakness and unprofitableness thereof.

*Hebrews 7:18 verifies that the command to tithe was disannulled (canceled).*

### **STEP 4**

#### **Ephesians 2:15 (KJV)**

<sup>15</sup>Having abolished in his flesh the enmity, *even* the law of commandments *contained* in ordinances; for to make in himself of twain one new man, *so* making peace;

#### **Colossians 2:14 (KJV)**

<sup>14</sup>Blotting out the handwriting of ordinances that was against us, which was contrary to us, and took it out of the way, nailing it to his cross;

*Ephesians 2:15 and Colossians 2:14 confirm that the Old Testament laws were abolished; nailed to the cross.*

### **STEP 5**

#### **Galatians 4:5 (KJV)**

<sup>5</sup>To redeem them that were under the law, that we might receive the adoption of sons.

*Galatians 4:5 tells us that Jesus redeemed those who were under the law. Ephesians 2:15 and Colossians 2:14 above tell us how Jesus redeemed those under the law – by nailing the laws to the cross.*

### **STEP 6**

#### **Galatians 3:10 (KJV)**

<sup>10</sup>For as many as are of the works of the law are under the curse: for it is written, Cursed *is* every one that continueth not in all things which are written in the book of the law to do them.

*Galatians 3:10 is telling us those who reject what Jesus did on the cross and continue to put themselves under the law are cursed by the law. That verse also tells us those who put themselves under even one of the laws, are putting themselves under all of the laws written in the book.*

## OLD TESTAMENT SCRIPTURE COMPARED TO NEW TESTAMENT SCRIPTURE

Let's compare Malachi 3:8-10 in the Old Testament to Galatians 3:10-13 in the New Testament.

### **Malachi 3:8-10 (KJV)**

<sup>8</sup>Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

<sup>9</sup>Ye *are* cursed with a curse: for ye have robbed me, *even* this whole nation.

<sup>10</sup>Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that *there shall not be room enough to receive it.*

### **Galatians 3:10-13 (KJV)**

<sup>10</sup>For as many as are of the works of the law are under the curse: for it is written, Cursed *is* every one that continueth not in all things which are written in the book of the law to do them.

<sup>11</sup>But that no man is justified by the law in the sight of God, *it is* evident: for, The just shall live by faith.

<sup>12</sup>And the law is not of faith: but, The man that doeth them shall live in them.

<sup>13</sup>Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed *is* every one that hangeth on a tree:

In the Old Testament, the Israelites are told they are cursed with a curse for robbing God. In the New Testament, we are told that Christ has redeemed us from the curse of the law.

Malachi says the Israelites were cursed for not obeying the commandments; the law. Galatians says those who continue the works of the law are under the curse, and that the law is not of faith. Christ redeemed us from the curse of the law by nailing the law to the cross.

## OUTSIDE THE LAW - ABRAHAM'S TITHE

We previously studied Genesis 14:8-24. In this part, we are going to focus our attention on Genesis 14:20.

Strong's Exhaustive Concordance  
**Genesis 14:20 (KJV)**

<sup>20</sup>And blessed<sup>H1288</sup> be the most<sup>H5945</sup> high<sup>H5945</sup> God<sup>H410</sup>, which<sup>H834</sup> hath delivered<sup>H4042</sup> thine enemies<sup>H6862</sup> into thy hand<sup>H3027</sup>. And he gave<sup>H5414</sup> him tithes<sup>H4643</sup> of all<sup>H3605</sup>.

Title: Strong's Hebrew and Greek Dictionaries  
Author: Strong, James (1822-1894)

### H4643

מ ע ש ר ה מ ע ש ר מ ע ש ר

ma'a s e rma'a s arma'as ra h  
mah-as-ayr' ,mah-as-ar' ,mah-as-raw'

From H6240; a *tenth*; especially a *tithe*:—tenth (part), tithe (-ing).

Notice the definition is strictly a tenth, or tenth part. Tithes in this verse is a mathematical term, not a religious term.

Now let's look at the definition of gave:

Title: Strong's Hebrew and Greek Dictionaries  
Author: Strong, James (1822-1894)

### H5414

נ תן

na than  
naw-than'

A primitive root; to *give*, used with great latitude of application (*put, make, etc.*):—add, apply, appoint, ascribe, assign, X avenge, X be ([healed]), bestow, bring (forth, hither), cast, cause, charge, come, commit consider, count, + cry, deliver (up), direct, distribute do, X doubtless, X without fail, fasten, frame, X get, give (forth, over, up), grant, hang (up), X have, X indeed, lay (unto charge, up), (give) leave, lend, let (out), + lie, lift up, make, + O that, occupy, offer, ordain, pay, perform, place, pour, print, X pull, put (forth), recompense, render, requite, restore, send (out), set (forth), shew, shoot forth (up). + sing, + slander, strike,

[sub-] mit, suffer, X surely, X take, thrust, trade, turn, utter, + weep, X willingly, + withdraw, + would (to) God, yield.

Note that the Hebrew word could have been translated into the word pay, but the King James Version chose the word give as being the most accurate translation. Abraham gave him tithes, not paid him tithes. There is nothing in the scriptures to indicated that Abraham was obligated, or required, to pay a tenth. This is very important as we will see later.

Abraham's tithe is referenced in the New Testament in Hebrews:

Strong's Exhaustive Concordance  
**Hebrews 7:2, 4 (KJV)**

<sup>2</sup>To whom<sup>G3739</sup> also<sup>G2532</sup> Abraham<sup>G11</sup> gave a tenth<sup>G1181</sup> part<sup>G3307</sup> of all<sup>G3956</sup>; first<sup>G4412</sup> being by interpretation<sup>G2059</sup> King<sup>G935</sup> of righteousness<sup>G1343</sup>, and after<sup>G1899</sup> that also<sup>G2532</sup> King<sup>G935</sup> of Salem<sup>G4532</sup>, which<sup>G3739</sup> is, King<sup>G935</sup> of peace<sup>G1515</sup>;

<sup>4</sup>Now<sup>G1161</sup> consider<sup>G2334</sup> how<sup>G4080</sup> great<sup>G4080</sup> this<sup>G3778</sup> man was, unto whom<sup>G3739</sup> even<sup>G2532</sup> the patriarch<sup>G3966</sup> Abraham<sup>G11</sup> gave<sup>G1325</sup> the tenth<sup>G1181</sup> of the spoils<sup>G205</sup>.

Notice in verse 2 the word gave is again used. In verse 3 the word gave is also used and is defined below:

Title: Strongs Hebrew and Greek Dictionaries  
Author: Strong, James (1822-1894)

## G1325

δίδωμι

dido mi

did'-o-mee

A prolonged form of a primary verb (which is used as an alternate in most of the tenses); to *give* (used in a very wide application, properly or by implication, literally or figuratively; greatly modified by the connection):—adventure, bestow, bring forth, commit, deliver (up), give, grant, hinder, make, minister, number, offer, have power, put, receive, set, shew, smite (+ with the hand), strike (+ with the palm of the hand), suffer, take, utter, yield.

Notice this time the word pay isn't even an option. Hebrews 7:2 and 4 corroborate the use of the word gave in Genesis:14:20.

Now let's look at the definition of the word tenth as used in both verses:

Title: Strongs Hebrew and Greek Dictionaries

Author: Strong, James (1822-1894)

## G1181

δεκάτη

dekate

dek-at'-ay

Feminine of G1182; a *tenth*, that is, as a percentage or (technically) *tithe*:—tenth (part), tithe.

Again, the tenth is a mathematical term only.

Now let's contrast the above to:

Strong's Exhaustive Concordance

### Hebrews 7:9 (KJV)

<sup>9</sup>And as I may so<sup>G5613</sup> say<sup>G2031-G2036</sup>, Levi<sup>G3017</sup> also<sup>G2532</sup>, who<sup>G3588</sup> receiveth<sup>G2983</sup> tithes<sup>G1183</sup>,  
payed<sup>G1183</sup> tithes<sup>G1183</sup> in Abraham<sup>G11</sup>.

Notice in verse 9 the word payed tithes is used, not give tithes. Verse 9 is referring to the Levites paying the Levitical tithe, which was law. You pay to satisfy a debt. This is a major point in your studies. See the definition below:

Title: Strongs Hebrew and Greek Dictionaries

Author: Strong, James (1822-1894)

## G1183

δεκατώω

dekatoō

dek-at-o'-ō

From G1181; to *tithe*, that is, to *give or take a tenth*:—pay (receive) tithes.

The King James Version chose the word payed in verse 9 as the most accurate translation.

At this point in our study, we learned that Abraham gave the tithe, and that the Levites paid the tithe. This will become even more clear later in this study.

## OUTSIDE THE LAW - JACOB'S VOW TO TITHE

We previously studied Genesis 28:10-22. In this part, we are going to focus our attention on Genesis 28:22.

Strong's Exhaustive Concordance  
**Genesis 28:22 (KJV)**

<sup>22</sup>And this<sup>H2063</sup> stone<sup>H68</sup>, which<sup>H834</sup> I have set<sup>H7760</sup> for a pillar<sup>H4676</sup>, shall be God's<sup>H430</sup> house<sup>H1004</sup>: and of all<sup>H3605</sup> that thou shalt give<sup>H5414</sup> me I will surely give the tenth<sup>H6237</sup> unto thee.

Let's look at the definition of the first give in this verse:

Title: Strong's Hebrew and Greek Dictionaries  
Author: Strong, James (1822-1894)

### **H5414**

נָתַן

na than

naw-than'

A primitive root; to *give*, used with great latitude of application (*put, make, etc.*):—add, apply, appoint, ascribe, assign, X avenge, X be ([healed]), bestow, bring (forth, hither), cast, cause, charge, come, commit consider, count, + cry, deliver (up), direct, distribute do, X doubtless, X without fail, fasten, frame, X get, give (forth, over, up), grant, hang (up), X have, X indeed, lay (unto charge, up), (give) leave, lend, let (out), + lie, lift up, make, + O that, occupy, offer, ordain, pay, perform, place, pour, print, X pull, put (forth), recompense, render, requite, restore, send (out), set (forth), shew, shoot forth (up). + sing, + slander, strike, [sub-] mit, suffer, X surely, X take, thrust, trade, turn, utter, + weep, X willingly, + withdraw, + would (to) God, yield.

This is the same definition given for Abraham's tithe in Genesis 14:20. In this case, we are talking about God giving to Abraham which, obviously was not required.

The phrase "surely give the tenth" is translated from:

Title: Strong's Hebrew and Greek Dictionaries  
Author: Strong, James (1822-1894)

## H6237

ע שר

' a s ar

aw-sar'

A primitive root (identical with H6238); to *accumulate*; but used only as denominative from H6235; to *tithe*, that is, take or give a tenth:— X surely, give (take) the tenth, (have, take) tithe (-ing, -s), X truly.

Again, the word give is used. Jacob's vow to tithe was voluntary, not required.

### MATTHEW 23:23

As we previously learned, Matthew 23:23 is referring to the law; therefore, it does not apply to the New Covenant, or Christian Church. But the verse is important as you will see below.

Strong's Exhaustive Concordance

#### Matthew 23:23 (KJV)

<sup>23</sup>Woe<sup>G3759</sup> unto you, scribes<sup>G1122</sup> and Pharisees<sup>G5330</sup>, hypocrites<sup>G5273</sup>! for ye pay<sup>G586</sup> tithe<sup>G586</sup> of mint<sup>G2238</sup> and anise<sup>G432</sup> and cummin<sup>G2951</sup>, and have omitted<sup>G863</sup> the weightier<sup>G926</sup> matters of the law<sup>G3551</sup>, judgment<sup>G2920</sup>, mercy<sup>G1656</sup>, and faith<sup>G4102</sup>: these<sup>G5023</sup> ought<sup>G1163</sup> ye to have done<sup>G4160</sup>, and not to leave<sup>G863</sup> the other<sup>G2548</sup> undone.

The phrase "pay tithe" comes from the Greek word and definition below:

Title: Strongs Hebrew and Greek Dictionaries

Author: Strong, James (1822-1894)

## G586

ἀποδεκατόω

apodekatoo

ap-od-ek-at-o'-o

From G575 and G1183; to *tithe* (as debtor or creditor):—(give, pay, take) tithe.

In Matthew 23:23 Jesus is talking to the scribes and Pharisees regarding the Levitical tithe, or the Lord's Tithe, the command to tithe; thus, this tithe was required by law.

Notice Jesus says ye pay tithe, not give tithe. Notice the definition says to tithe as a debtor or creditor; in this case, you pay as the debtor. This is in sharp contrast to Abraham's tithe, and Jacob's vow to tithe, which were given, not paid.

To properly interpret these scriptures, we must pay strict attention to whether the Kings James Version has chosen the word give, or the word pay. We must honor the choice of words chosen by the Kings James Version of the Holy Bible if we are going to use it as the authoritative translation of the scriptures. We can't substitute give for pay, or pay for give. It's imperative that we interpret the scriptures as written, not as we think they should have been written.

## THE OTHER TITHES

So far we have discussed the first tithe, or the Levitical tithe, in detail. This is the tithe churches use today to pattern their teaching after. This tithe is also referred to as The Lord's Tithe.

The second tithe is called the festival tithe, or the feast tithe. This tithe was brought once a year to the streets of Jerusalem during the three-annual feast, and it was eaten in the streets of Jerusalem by all the people, as a potluck, and they shared it with strangers and the Levites and the priests.

### **Deuteronomy 14:22-27 (KJV)**

<sup>22</sup>Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

<sup>23</sup>And 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.

<sup>24</sup>And 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:

<sup>25</sup>Then 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:

<sup>26</sup>And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household,

<sup>27</sup>And the Levite that *is* within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

The second tithe is a ceremonial tithe and differs in that it consists of a tenth of the crops, and the firstborn of the herds and flocks. This tithe also proves they had markets and income since verses 24-26 say to exchange (sell) the items for money, and then use the money to buy the food and drink for the festival.

A third tithe is called the poor tithe, or the three-year tithe. Every third year the people were commanded to keep a third tithe at the homes of the individual Israelites, and they shared them with the poor and the Levites as they came around to their homes. Since this tithe is not a ceremonial tithe, why do tithing teachers ignore this tithe?

### **Deuteronomy 14:28-29 (KJV)**

<sup>28</sup>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:

<sup>29</sup>And 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.

**Leviticus 25:3-7 (KJV)**

<sup>3</sup>Six years thou shalt sow thy field, and six years thou shalt prune thy vineyard, and gather in the fruit thereof;

<sup>4</sup>But in the seventh year shall be a sabbath of rest unto the land, a sabbath for the LORD: thou shalt neither sow thy field, nor prune thy vineyard.

<sup>5</sup>That which groweth of its own accord of thy harvest thou shalt not reap, neither gather the grapes of thy vine undressed: *for* it is a year of rest unto the land.

<sup>6</sup>And the sabbath of the land shall be meat for you; for thee, and for thy servant, and for thy maid, and for thy hired servant, and for thy stranger that sojourneth with thee,

<sup>7</sup>And for thy cattle, and for the beast that *are* in thy land, shall all the increase thereof be meat.

According to the above, crops were not harvested and, therefore, could not be tithed every seventh year. Why do preachers ignore these verses in the Word of God?

Various kings and other leaders also instituted their own tithes and made them law.

## CHURCH HISTORY OF TITHING

A study of church history will show that at some point, probably around the year 600, the churches brought back the teaching of tithing, but only as voluntary giving, and still just on the crops, herds, and flocks, right out of the Old Testament. Since they didn't teach it as a "biblical tithe," they were able to change the rules to make it fit the needs of the church. By the middle of the 13th century, the Church's claim to tithes was extended to include the poultry of the yard and the cattle of the stall, to the catch of fish and the game of the forests. Had tithing in the Old Testament been on everything as some have claimed, there would have been no need to expand the definition.

My research shows that tithing was first taught and collected by churches in the United States during the second half of the 1800s. Had tithing always been required, why was it not until the late 1800s that the churches in the United States started collecting tithes? And even then, the teaching of tithing was not consistent between churches. It wasn't until recent years that churches started teaching that you tithe on your income, or gross income.

My research shows that during the late 1800s some churches taught that men were to tithe a larger amount than women, that no tithing was required for those under the age of 18, and once you reached the age of 65 you no longer were required to tithe. At times tithing was based on the value of property owned. Those who didn't own property didn't tithe. They gave freewill offerings. In one case I found the church council members voted to change tithing to income because it would bring in 2.6 times as much money. The problem is, all this was taught as biblical.

In many cases, if not most, today's tithing teacher is merely teaching what he/she was taught. Many who later do their own in-depth research have repented and no longer teach that tithing is required today.

Recommended reading:

*IN PURSUIT OF THE ALMIGHTY'S DOLLAR: A History of Money and American Protestantism* by James Hudnut-Beumler.

*A HISTORY OF TITHES* by the Rev. Henry William Clarke, B.A.

*HISTORY OF THE CHRISTIAN CHURCH* by Philip Schaff.

## CONCLUSION:

Abraham gave a free-will gift amounting to ten percent of the war spoils. There was no debtor-creditor relationship; therefore, it was free-will and not required. Jacob's vow to tithe was also voluntary. There is nothing in the scriptures to indicate there was any obligation for either Abraham or Jacob to tithe. Therefore, if you bring either or both of these two examples forward into the New Testament, at most it only shows an example of free-will giving. But neither example supports spirit-lead giving as taught in the New Testament.

The definition of tithe in Matthew 23:23, relating to an obligation to tithe, is in sharp contrast to the definition of tithe in reference to Abraham and Jacob. The obligation to tithe creates a debtor-creditor relationship whereas merely giving a tenth (or tithe) is voluntary. The obligation to tithe was part of the Mosaic Law.

The law of tithing ended at the cross. The law, and everything associated with the law, including Malachi 3:7-10, do not apply to the Christian. Nowhere in the New Testament is a tithe, or ten percent, used as being required, or even as being used as an example, guideline, goal to reach, or a starting point. The ten percent idea goes against New Testament teaching.

In the next section we will cover how the New Testament teaches the Christian Church is to be financed.

## IN THE BEGINNING, GOD ESTABLISHED GIVING

God's giving starts in the Book of Genesis when God created the heaven and the earth. God created man (and woman), and He gave man everything necessary to sustain life: air, water, food, raw materials for clothing, raw materials to build shelter, etc. God gave man dominion over the earth (v. 1:26).

### **Genesis 1:29-30 (NIV)**

<sup>29</sup>Then God said, "I give you every seed-bearing plant on the face of the whole earth and every tree that has fruit with seed in it. They will be yours for food.

<sup>30</sup>And to all the beasts of the earth and all the birds of the air and all the creatures that move on the ground—everything that has the breath of life in it—I give every green plant for food." And it was so.

### **Genesis 9:3 (NIV)**

<sup>3</sup>Everything that lives and moves will be food for you. Just as I gave you the green plants, I now give you everything.

### **Deuteronomy 8:18 (NIV)**

<sup>18</sup>But remember the LORD your God, for it is he who gives you the ability to produce wealth, and so confirms his covenant, which he swore to your forefathers, as it is today.

God gave us food, but we must harvest the crops. God gave us cotton and other fibers but we must weave the fibers into our clothing. God gave us the materials to make our shelter, but we must put the materials together. God gave us the ability to work in order to feed ourselves, clothe ourselves, and protect ourselves.

And if that wasn't enough, God gave us His only son!

### **John 3:16 (KJV)**

<sup>16</sup>For God so loved the world, that he gave his only begotten Son, that whosoever believeth in him should not perish, but have everlasting life.

It's important to understand why God gave His only begotten Son – because God so loved the world. The motive was love.

After Jesus was crucified on the cross, rose from death, and ascended to heaven, God gave us the Holy Spirit.

### **Luke 11:13 (NIV)**

<sup>13</sup>If you then, though you are evil, know how to give good gifts to your children, how much more will your Father in heaven give the Holy Spirit to those who ask him!"

From the beginning of time, God, through His love, established giving.

## CHRISTIAN GIVING BEGINS WITH OURSELVES

### **2 Corinthians 8:1-5 (NIV)**

<sup>1</sup>And now, brothers, we want you to know about the grace that God has given the Macedonian churches.

<sup>2</sup>Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity.

<sup>3</sup>For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own,

<sup>4</sup>they urgently pleaded with us for the privilege of sharing in this service to the saints.

<sup>5</sup>And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will.

Notice in verse 5, they gave themselves first to the Lord. God wants us to put Him first in our lives.

### **Matthew 6:33 (NIV)**

<sup>33</sup>But seek first his kingdom and his righteousness, and all these things will be given to you as well.

### **Matthew 6:24 (NIV)**

<sup>24</sup>“No one can serve two masters. Either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve both God and Money.

### **1 Timothy 6:10 (NIV)**

<sup>10</sup>For the love of money is a root of all kinds of evil. Some people, eager for money, have wandered from the faith and pierced themselves with many griefs.

Matthew Henry says in his Concise Commentary of the Whole Bible, “He who holds to the world and loves it, must despise God; he who loves God, must give up the friendship of the world.”

In the next section of this book, I will show you how I believe God wants us to handle the money He has given to us.

## WHAT GOD WANTS US TO DO WITH OUR MONEY

Many preachers teach that you should first give your money to God, and the way they say you can do this is to give it to the church.

There are two problems with the above statement.

### **1 Timothy 5:8 (NIV)**

<sup>8</sup>If anyone does not provide for his relatives, and especially for his immediate family, he has denied the faith and is worse than an unbeliever.

In 1 Timothy 5:8 we are told to first provide for our immediate family and our relatives before providing for others. In other words, we should provide for our needs, the needs of our immediate family, and the needs of relatives, before we give anything to the church.

### **Matthew 25:42-45 (NIV)**

<sup>42</sup>For I was hungry and you gave me nothing to eat, I was thirsty and you gave me nothing to drink,

<sup>43</sup>I was a stranger and you did not invite me in, I needed clothes and you did not clothe me, I was sick and in prison and you did not look after me.'

<sup>44</sup>“They also will answer, ‘Lord, when did we see you hungry or thirsty or a stranger or needing clothes or sick or in prison, and did not help you?’

<sup>45</sup>“He will reply, ‘I tell you the truth, whatever you did not do for one of the least of these, you did not do for me.’

In Matthew 25:42-45 Jesus tells us how to give to Him. We are giving to The Lord when we feed the hungry, give to the poor, etc. Nowhere in the scriptures does God say that when you give to the Christian Church you are giving to Him.

The scriptures do say how the Christian Church should be supported, and I will cover that in detail in this book.

## PRINCIPLES OF GIVING

### **2 Corinthians 9:6-12 (NIV)**

<sup>6</sup>Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.

<sup>7</sup>Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.

<sup>8</sup>And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.

<sup>9</sup>As it is written:

“He has scattered abroad his gifts to the poor;  
his righteousness endures forever.”

<sup>10</sup>Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness.

<sup>11</sup>You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.

<sup>12</sup>This service that you perform is not only supplying the needs of God’s people but is also overflowing in many expressions of thanks to God.

The above seven verses give us many giving principles. In verse 6 Paul uses an example of a farmer planting seed. The farmer who plants few seeds will reap a small harvest. The farmer who plants many seeds will reap a larger harvest. But Paul is really talking about Christian giving, not farming. What Paul is saying is that those who give a little will reap a little, and those who give much will reap much.

If you plant seed to grow corn, you reap a harvest of corn. Using this analogy, when we give money, we should reap a return of money. However, God does not guarantee what our blessing will be. God knows what we need, and we should trust Him to give us what we need at the time He knows is best.

In verse 7 we learn that God loves a cheerful giver, and that we should give according to our heart, not under compulsion. This is the exact opposite of tithing. Tithing was an exact amount and was required to be paid. As a Christian, we give according to our heart.

### **1 Corinthians 16:1-4 (NIV)**

<sup>1</sup>Now about the collection for God’s people: Do what I told the Galatian churches to do.

<sup>2</sup>On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made.

<sup>3</sup>Then, when I arrive, I will give letters of introduction to the men you approve and send them with your gift to Jerusalem.

<sup>4</sup>If it seems advisable for me to go also, they will accompany me.

In 1 Corinthians 16:2 we learn that we should give according to our income. There is no set minimum or percentage to give. The higher our income, the more we should give. Those with a small income are expected to give a small amount.

These principles apply not only to giving to a church, but for giving in general. Since tithing ended at the cross, the Christian Church must be supported entirely by free-will gifts. We find in the scriptures guidelines for this giving.

1 Corinthians 16:2 above, we see that Paul suggests setting aside a sum of money once each week for the collections. The principle here is to be systematic. Have a system where you give on a regular basis, whether that be weekly, biweekly, twice a month, or once a month. You might want to time your giving with your paycheck.

The principle of proportional giving is also seen in verse 16.2 above.

### **2 Corinthians 8:1-5 (NIV)**

<sup>1</sup>And now, brothers, we want you to know about the grace that God has given the Macedonian churches.

<sup>2</sup>Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity.

<sup>3</sup>For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own,

<sup>4</sup>they urgently pleaded with us for the privilege of sharing in this service to the saints.

<sup>5</sup>And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will.

In 2 Corinthians 8:2-3 above we see the principle of generous giving as well as sacrificial giving. Notice in verse 4 how they considered their giving a privilege. And as we previously saw, in verse 5 they gave themselves first to the Lord.

### **Philippians 4:15-20 (NIV)**

<sup>15</sup>Moreover, as you Philippians know, in the early days of your acquaintance with the gospel, when I set out from Macedonia, not one church shared with me in the matter of giving and receiving, except you only;

<sup>16</sup>for even when I was in Thessalonica, you sent me aid again and again when I was in need.

<sup>17</sup>Not that I am looking for a gift, but I am looking for what may be credited to your account.

<sup>18</sup>I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God.

<sup>19</sup>And my God will meet all your needs according to his glorious riches in Christ Jesus.

<sup>20</sup>To our God and Father be glory for ever and ever. Amen.

In Philippians 4:16 we see the principle of giving where there is a need. We should give generously to the needy as well as to the church we attend.

### **1 Corinthians 9:13-14 (NIV)**

<sup>13</sup>Don't you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar?

<sup>14</sup>In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel.

### **Galatians 6:6 (NIV)**

<sup>6</sup>Anyone who receives instruction in the word must share all good things with his instructor.

The preacher has a right to be paid. Nowadays, church goers expect a building to worship in, seating, heating and air conditioning, a public address system, etc. All this has to be paid for. As a member or visitor of a local church, you have a moral obligation to pay your share, according to your means. Without generous givers, the local church doors would have to close.

### **2 Corinthians 8:10-15 (NIV)**

<sup>10</sup>And here is my advice about what is best for you in this matter: Last year you were the first not only to give but also to have the desire to do so.

<sup>11</sup>Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means.

<sup>12</sup>For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have.

<sup>13</sup>Our desire is not that others might be relieved while you are hard pressed, but that there might be equality.

<sup>14</sup>At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality,

<sup>15</sup>as it is written: "He who gathered much did not have too much, and he who gathered little did not have too little."

In 2 Corinthians 8:13-14 we see the principle of equality. We should not give until we are hard pressed, but we should share with others who have needs. Later, if we have needs, others will share with us. Verse 15 shows the existence of equality.

### **2 Corinthians 8:9 (NIV)**

<sup>9</sup>For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich.

As Jesus died for the sins of others, believers should give out of love for the Lord. Our motivation for giving should be love, and the giving of itself. Believers are to give so that all needs are met.

## WHAT ELSE THE SCRIPTURES TEACH ABOUT MONEY

### **1 Corinthians 6:9-10 (NIV)**

<sup>9</sup>Do you not know that the wicked will not inherit the kingdom of God? Do not be deceived: Neither the sexually immoral nor idolaters nor adulterers nor male prostitutes nor homosexual offenders

<sup>10</sup>nor thieves nor the greedy nor drunkards nor slanderers nor swindlers will inherit the kingdom of God.

Notice how the above two verses include the greedy with the wicked, thieves, slanderers, swindlers, etc. The Bible has much to say about the greedy.

### **Proverbs 15:27 (NIV)**

<sup>27</sup>A greedy man brings trouble to his family, but he who hates bribes will live.

### **Proverbs 28:25 (NIV)**

<sup>25</sup>A greedy man stirs up dissension, but he who trusts in the LORD will prosper.

### **Matthew 23:25 (NIV)**

<sup>25</sup>“Woe to you, teachers of the law and Pharisees, you hypocrites! You clean the outside of the cup and dish, but inside they are full of greed and self-indulgence.

### **Luke 12:15 (NIV)**

<sup>15</sup>Then he said to them, “Watch out! Be on your guard against all kinds of greed; a man’s life does not consist in the abundance of his possessions.”

### **Ephesians 5:3 (NIV)**

<sup>3</sup>But among you there must not be even a hint of sexual immorality, or of any kind of impurity, or of greed, because these are improper for God’s holy people.

### **Colossians 3:5 (NIV)**

<sup>5</sup>Put to death, therefore, whatever belongs to your earthly nature: sexual immorality, impurity, lust, evil desires and greed, which is idolatry.

### **1 Peter 5:2 (NIV)**

<sup>2</sup>Be shepherds of God’s flock that is under your care, serving as overseers—not because you must, but because you are willing, as God wants you to be; not greedy for money, but eager to serve;

Those are just some of the verses dealing with greed. Now let’s look at a few verses dealing with generosity.

### **Deuteronomy 15:10 (NIV)**

<sup>10</sup>Give generously to him and do so without a grudging heart; then because of this the LORD your God will bless you in all your work and in everything you put your hand to.

**1 Chronicles 29:14 (NIV)**

<sup>14</sup>“But who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand.

**2 Chronicles 31:5 (NIV)**

<sup>5</sup>As soon as the order went out, the Israelites generously gave the firstfruits of their grain, new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything.

**Psalms 37:21-22 (NIV)**

<sup>21</sup>The wicked borrow and do not repay, but the righteous give generously;

<sup>22</sup>those the LORD blesses will inherit the land, but those he curses will be cut off.

**Psalms 37:26 (NIV)**

<sup>26</sup>They are always generous and lend freely; their children will be blessed.

**Proverbs 11:25 (NIV)**

<sup>25</sup>A generous man will prosper; he who refreshes others will himself be refreshed.

**Proverbs 22:9 (NIV)**

<sup>9</sup>A generous man will himself be blessed, for he shares his food with the poor.

**Acts 10:2 (NIV)**

<sup>2</sup>He and all his family were devout and God-fearing; he gave generously to those in need and prayed to God regularly.

**1 Timothy 6:18-19 (NIV)**

<sup>18</sup>Command them to do good, to be rich in good deeds, and to be generous and willing to share.

<sup>19</sup>In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.

God gave us the Holy Spirit. We should pray and ask the Spirit to guide us in our giving.

## WHEN AND HOW SHOULD WE GIVE

Give in secret, and God will reward you.

### **Matthew 6:2-4 (NIV)**

<sup>2</sup>“So when you give to the needy, do not announce it with trumpets, as the hypocrites do in the synagogues and on the streets, to be honored by men. I tell you the truth, they have received their reward in full.

<sup>3</sup>But when you give to the needy, do not let your left hand know what your right hand is doing,

<sup>4</sup>so that your giving may be in secret. Then your Father, who sees what is done in secret, will reward you.

Give to the one who asks you.

### **Matthew 5:42 (NIV)**

<sup>42</sup>Give to the one who asks you, and do not turn away from the one who wants to borrow from you.

Help suffering Christians who are poor, sick, or persecuted. This is a test of the genuineness of our faith.

### **Matthew 25:31-46 (NIV)**

<sup>31</sup>“When the Son of Man comes in his glory, and all the angels with him, he will sit on his throne in heavenly glory.

<sup>32</sup>All the nations will be gathered before him, and he will separate the people one from another as a shepherd separates the sheep from the goats.

<sup>33</sup>He will put the sheep on his right and the goats on his left.

<sup>34</sup>“Then the King will say to those on his right, ‘Come, you who are blessed by my Father; take your inheritance, the kingdom prepared for you since the creation of the world.

<sup>35</sup>For I was hungry and you gave me something to eat, I was thirsty and you gave me something to drink, I was a stranger and you invited me in,

<sup>36</sup>I needed clothes and you clothed me, I was sick and you looked after me, I was in prison and you came to visit me.’

<sup>37</sup>“Then the righteous will answer him, ‘Lord, when did we see you hungry and feed you, or thirsty and give you something to drink?

<sup>38</sup>When did we see you a stranger and invite you in, or needing clothes and clothe you?

<sup>39</sup>When did we see you sick or in prison and go to visit you?’

<sup>40</sup>“The King will reply, ‘I tell you the truth, whatever you did for one of the least of these brothers of mine, you did for me.’

<sup>41</sup>“Then he will say to those on his left, ‘Depart from me, you who are cursed, into the eternal fire prepared for the devil and his angels.

<sup>42</sup>For I was hungry and you gave me nothing to eat, I was thirsty and you gave me nothing to drink,

<sup>43</sup>I was a stranger and you did not invite me in, I needed clothes and you did not clothe me, I was sick and in prison and you did not look after me.’

<sup>44</sup>“They also will answer, ‘Lord, when did we see you hungry or thirsty or a stranger or needing clothes or sick or in prison, and did not help you?’

<sup>45</sup>“He will reply, ‘I tell you the truth, whatever you did not do for one of the least of these, you did not do for me.’”

<sup>46</sup>“Then they will go away to eternal punishment, but the righteous to eternal life.”

Those who have an abundance should share with those who have nothing.

**Luke 3:11 (NIV)**

<sup>11</sup>John answered, “The man with two tunics should share with him who has none, and the one who has food should do the same.”

Give, and it will be given to you.

**Luke 6:38 (NIV)**

<sup>38</sup>Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you.”

And the list of verses goes on and on.....

Be compassionate to the poor and sick. Luke 16:19-31.

Giving generously to the poor is genuine worship of the Lord. Luke 19:8.

Share everything we have with fellow believers who are in need. Acts 4:32-35.

Help widows and orphans in distress. Acts 6:1; James 1:27.

It is more blessed to give than to receive. Acts 20:35.

Share with God's people who are in need. Rom 12:13.

If your enemy is hungry, feed him. Rom 12:20.

Love must be at the foundation of our giving. 1 Cor 13:3.

Giving is a result of the grace of God. 2 Cor 8:1.

Even if poor, be rich in generosity. 2 Cor 8:2.

Give as much as you are able. 2 Cor 8:3.

Be the first to give. 2 Cor 8:10.

There should be a goal of sharing of burdens between believers. 2 Cor 8:13.

I believe that God is more concerned with how much we keep for ourselves than He is with how much we give. Some will argue that our giving should be more like the “graduated income tax” in that the more money one makes, the higher percentage he or she should give.

## SOME FINAL THOUGHTS ON GIVING

We should consider giving a privilege of distributing a part of what God has given to us. Giving shows our appreciation to God for His generosity.

Giving to the local church you attend is a moral obligation. Bills have to be paid, and it is the responsibility of those benefiting to pay their share, according to their means. Therefore, those who are able should pay more to cover the deficit created by those less fortunate. When God blesses with more than we need, God expects us to use the excess to share with others – to bless others.

Should you buy a big-screen television while your neighbors go hungry? You might say, but I worked hard to get that television. If your neighbors are lazy and do not work, let them be hungry, as 2 Thessalonians 3:10 says “If a man will not work, he shall not eat.” But if your neighbors are working the best they know how, is it not your responsibility to share your abundance?

I believe when it's all said and done, it comes down to greed verses generosity.