

*A New Look at  
the Tithing  
Question*

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## Foreword

Nothing seems to rile human nature more, these days, than the mere mention that God commands and expects people to *tithe* -- that is, to "pay" ten percent of their net income to Him and/or His true servants and ministers upon the earth.

All kinds of claims have been made concerning tithing. Historically, the Roman Catholic Church even sent magistrates, sheriffs, constables, or priests and their helpers, into the homes of farmers and townfolk, to "collect" the expected tithes.

Of course, such forcible "tithing" was never sanctioned by God. He always left it up to the individuals whether to pay the tithe or not. The Scriptures commanded tithing upon "increase," but God nowhere legislated "tithe cops" to confiscate tithes and bully people into "tithing."

One person has written to me expressing the thought that Abraham paid tithes to Melchisedek (Gen.14:20). He added, that Levi paid tithes to Melchisedek, too, in the sense that he did so while in the loins of his father Abraham (Levi was not yet technically "born"!) (Hebrews 7:4-5). But does this mean that having "tithed" while in Abraham's loins, that the offspring of Levi were *no longer required to tithe*? On the contrary, ALL ISRAEL was required to tithe -- even though in a sense *all the tribes had "tithed" to Melchisedek while in Abraham's loins!* The tithe was commanded for ALL Israel, including the Levites! (Num.18:26-29).

This man also claims that there is not one single Scriptural reference to *ministers* receiving "tithes," only offerings and free-will donations. According to him, only priests received tithes -- and there is no record of Jesus, or the apostles, or New Testament ministers, ever having received tithes, which were to go to the Levites and priests (Lev.27:30-32; Num.18:21).

Does this argument hold water? Or could he be overlooking something vital in understanding this question?

Do ministers under the New Covenant have authority to receive tithes? Do they also "sit in Moses' seat" (Matt.23:2-3)? Or do only the scribes and Pharisees, or modern day Rabbis, of Judaism, sit in "Moses' seat"?

Jesus said to His disciples, "The scribes and Pharisees sit in Moses' seat: All therefore whatsoever they bid you observe, that observe and do" (Matt.23:2-3).

Notice one thing, however. The scribes and Pharisees *were not the Levites or the priesthood, necessarily!* They were learned men and scholars, leaders in the community! Paul himself was a Pharisee, but he was of the tribe of Benjamin, not Levi! (Phil.3:5-6). The scribes

and Pharisees did not receive tithes. They PAID tithes (Matt.23:23; Luke 18:12).

But do New Testament ministers, or ministers of God's true church, have authority to receive "tithes"?

In answer to this, those who refuse to pay tithes seem to overlook the plain words of Jesus Christ on this matter of "authority." Jesus stated quite clearly to His disciples, His apostles: "And I will give unto thee the KEYS of the kingdom of heaven: and *whatsoever thou shalt bind on earth shall be BOUND in heaven: and whatsoever thou shalt loose on earth shall be loosed in heaven*" (Matt.16:19).

Of course, the ministry of the Church has no authority to "bind" anything CONTRARY to the will of God in heaven. All church decisions must be in conformity to the directives and guidelines of God in heaven -- in accordance with God's divine laws and commandments! (Acts 5:29). Any "binding" contrary to God's law or His will would not be lawful, legal, or in effect.

What about "tithing," then?

The whole chapter of Hebrews 7 addresses this question. This book was apparently written by the apostle Paul shortly before his death. It is dated to 64 A.D., just two years before the outbreak of the Jewish-Roman war in 66 A.D. Rebellion was already in the wind. Paul probably knew, by the inspiration of God, that Jerusalem would soon fall, and the Temple be destroyed, and the Jews sent into exile, for their sins, including the rejection of the Messiah, Jesus Christ.

In the book of Hebrews, Paul compares the Church ministry with that of the Levitical priesthood (Hebrews 9). He points out that the Temple "was a figure for the time then present, in which were offered both gifts and sacrifices, that could not make him that did the service perfect, as pertaining to the conscience; *which stood only in meats and drinks [meal and drink offerings], and divers washings, and carnal ordinances, imposed on them UNTIL THE TIME OF REFORMATION*" (Heb.9:9-10).

It seems obvious that when the Temple was destroyed, and the sacrifices no longer able to be offered, that the Levitical priesthood was no longer functioning. It had been put out of business -- by God Himself -- at least for a time.

For the past 2,000 years, therefore, there has been no Levitical priesthood, Temple, or sacrifices.

In this light and in this context, therefore, notice the words of the apostle Paul, concerning the *Levitical* priesthood. It is now obsolete, defunct, out of commission, having been replaced, at least for the time being, *by the Melchisedek priesthood of Jesus Christ!*

Notice! Paul wrote, "But *he whose descent is not counted from them [Levites] RECEIVED TITHES of Abraham*, and blessed him that had the promises. And without all contradiction, the less is blessed of the better. And here men that die receive tithes; but there *he*

*receiveth them, of whom it is witnessed that HE LIVETH [forever!]" (Heb.7:6-8).*

Paul then explains, "IF therefore perfection were by the Levitical priesthood, (for under it people received the law,) *what further need was there that another priest should arise AFTER THE ORDER OF MELCHISEDEK, and not be called after the order of Aaron?*

**"FOR THE PRIESTHOOD BEING CHANGED, THERE IS MADE OF NECESSITY A CHANGE ALSO OF THE LAW"** (Hebrews 7:11-12).

What *kind* of change? Isn't it obvious? The Levitical priesthood was temporary, and ceased to function when the Temple was destroyed. It was in lieu of the Melchisedek priesthood and ministry. Jesus Christ came to RESTORE the Melchisedek priesthood! He is Melchisedek, and His ministers are His "priests," that is, servants who serve in the spiritual altar, in the spiritual things of God!

Therefore, Paul could write and declare, "Do ye not know that they which minister about holy things live of the things of the temple [tithes, first fruits, etc.]? and they which wait at the altar are partakers with the altar?"

*"Even so [in like manner] hath the Lord ORDAINED [RULED, DECREED] that they which PREACH the gospel should live OF the gospel"* (I Cor.9:13-14).

In other words, the priests and Levites lived off the tithes brought by the congregation of Old Testament Israel. "Even so," then, "in like manner," God has decreed that HIS MINISTERS TODAY, who minister as to His spiritual things, should also LIVE by means of the tithes AND offerings of God's people, today!

The fact that the Temple is destroyed, and the Levitical priesthood not functioning, is further proof that GOD HAS CHANGED THE TITHING LAW. The change is in WHO should receive the tithes, during this "Church Age" -- not the physical "Levites," who are no longer functioning, but rather the "spiritual Levites" -- the inspired and ordained MINISTRY which God has chosen to SHEPHERD and GUIDE His flock!

Are *true* ministers entitled to the tithes and offerings of God's people?

Yes, they are -- just as much as the Levites were under the Old Covenant!

But under the New Covenant, the tithes should go to the spiritual teachers, leaders, and shepherds of God's people -- His ministers!

Hopefully, the pages of this booklet will help make the truth PLAIN to you! What you do with that knowledge, however, is completely up to you.

## Chapter One

# What's All This Business about "Tithing"?

Does it make any sense for a person to give a tenth of their income to God as a "tithe" (which means "tenth")? Is "tithing" a LAW of God or a voluntary matter? How should a true Christian, a true servant of God, view "tithing"?

There is a story that three religious leaders, a Protestant minister, a Catholic priest, and a Jewish rabbi, were discussing tithes and offerings received from their congregations, and how they determined how much to give God and how much to keep for themselves and their needs.

The Catholic said, "I draw a circle on the ground, and throw the money up in the air. That which falls within the circle, I keep, and that which falls outside the circle I give to God."

The Protestant said, "I draw a circle, and that which falls outside the circle I keep, and that which falls inside the circle I give to God."

The rabbi said, "I just throw the money up in the air. That which God wants, He keeps, and that which falls back down to the ground I keep!"

A man recently told me something similar, I thought. He said that the law of tithing was changed by Christ so that the Levitical priesthood no longer is to receive the tithes, but they are to be paid to Melchizedek or Christ in heaven. However, since there is no way to hand the tithes directly to Christ in heaven, therefore, *Christians don't have to pay tithes!* Until we can figure out a way to get our "tithes" to heaven, we are absolved from the duty of the tithing law!

Is that an "excuse" for not tithing, or what?

In fact, this man's logic was that since Abraham paid tithes to Melchizedek, and Levi himself "*PAID TITHES IN ABRAHAM*" because he was in Abraham's loins when he tithed to Melchizedek, therefore -- Notice how he put it!

"Therefore, if someone were to ask you if Levi paid tithes, the answer would be yes. Now, if Levi constructively paid (past tense) tithes to

Melchizedek through Abraham, *THEN SO HAVE WE*" (study paper, "The New Covenant Tithe," page 3).

Now is that a way to get out of tithing to God and Christ and their representatives, or what? Ingenious! Since we tithed like Levi did "in Abraham's loins," therefore there is no longer any necessity for us to tithe! Marvelous! Ingenious!

Unfortunately, this little theory just won't "fly." The fact that Levi himself paid tithes in Abraham was used by Paul to illustrate the superiority of the Melchizedek priesthood to the Levitical priesthood. However, this fact *did not obliterate the need for Levites to tithe, personally!* The Levites were to receive the tithe of God's people (Numbers 18:21). But, they, too, were to tithe a tenth of their income to the priests! We read in the Law:

"And the LORD spake unto Moses, saying, 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.* . . . 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*" (Numbers 18:25-28).

Tithing "in Abraham's loins" was not enough! The Levites, who received the tithe, were commanded themselves to tithe a tenth to the priests, Aaron and his descendants!

### ***Misuse and Abuse of the Tithe***

One person, in an article titled "The Tithe That Binds," points out that "the laws concerning tithing have been used by covetous and greedy church leaders to extract from the laity moneys and properties based on a threat that God would curse the non-tither."

It is, of course, nothing new that many ministers and priests and churches throughout history have abused seriously the "tithing" principle. Solomon himself wrote that there is "nothing new under the sun." Exploitation of the people by church and political leaders is as old as history. It was common during the days of the apostle Paul, who rebukes the Corinthians, saying, "In fact, you even put up with *anyone who enslaves you or exploits you or takes advantage of you or pushes himself forward or slaps you in the face.* To my shame I admit that we were too weak for that" (II Cor.11:20-21).

The article continues, "Such ministers ignore the fact that Jesus Christ died to release his people from the Old Covenant with all that it contained, including the Priesthood, sacrifices, offerings, tithes, sabbaths, new moons and all of the rituals."

This attitude is common among most ministers or people who object vehemently to the principle of tithing. They also tend to reject the entire LAW of God, including Sabbath observance and holy days! It is clear that many such ministers object not only to tithing, per se, but also claim the ENTIRE law of God -- including sabbaths and holy days -- are abolished. Such ministers claim that the Old Covenant laws and precepts are *all done away*, replaced by the New Covenant, with different laws and precepts. Others claim we should observe the holy

days, but they still claim tithing is abolished. But is this true?

Jesus Christ did not say He came to abolish the Law, but rather that it would remain in force till "heaven and earth" pass away (Matt.5:17-19). His actual words were: "*THINK NOT* that I am come to *destroy the law* or the prophets: I am not come to destroy [do away with, abolish], but to fulfill [fill up to the brim]. For verily [of a truth] I say unto you, Till heaven and earth pass, *ONE JOT OR ONE TITTLE SHALL IN NO WISE PASS FROM THE LAW [including TITHING!], till ALL be fulfilled*" (Matt.5:17-18).

Therefore, *if* tithing were a "law" in the Old Testament times, *it would of necessity still be IN FORCE today!* Paul himself exclaimed, to the church in Rome: "Do we then make void the law through faith? GOD FORBID: yea, we *ESTABLISH the law* " (Rom.3:31). Although the laws of God relating to the Temple have been suspended, *since there is no Temple in existence today*, that does not mean any other of God's Laws are abolished! Paul points out that those regulations relating to "meats and drinks [special Temple offerings], and divers washings [Temple ceremonial and purity laws], and carnal ordinances, [were] imposed on them until the time of reformation" (Heb.9:9-10). However, *tithing* was never suspended or superseded.

### ***The Two Covenants***

In the book of Hebrews we read that the New Covenant has not "changed" the laws of God. Rather, we read that the "fault" was never in the commandments and statutes of God, but the fault was with the rebellious, disobedient people! God says, "For finding fault with THEM" (Heb.8:8), he decided to make a New Covenant, "because they continued not in my covenant, and I regarded them not" (v.9. Jeremiah the prophet declared the same thing. Notice! God declared, "For I spake not unto your fathers, nor commanded them in the day that I brought them out of the land of Egypt, concerning burnt offerings or sacrifices, but this thing commanded I them, saying, OBEY MY VOICE, and I will be your God, and ye shall be my people: and *walk ye in all the ways that I have commanded you*, that it may be well with you. But they *hearkened not*, nor inclined their ear [didn't listen], but walked in the counsels and in the imagination of their evil heart, and *went backward*, and not forward" (Jer.7:22-24).

God never found "fault" with His divinely appointed laws; He found fault with the sinful, evil, rebellious PEOPLE who refused to OBEY His laws! Therefore, the New Covenant corrects this problem by *changing the hearts of the people -- NOT changing the Laws!* Notice! God says in the New Covenant, "I will put my laws *into their mind*, and write them *in their hearts* " (Heb.8:10; see also Heb.10:16-17).

### ***Tithing and the Book of Hebrews***

Some who believe that "tithing" is done away, however, cite Hebrews 7:8 as proof. Notice! My Bible in this verse says simply, "And here [on earth] men that die receive *tithes*; but there [in heaven, at God's throne] he [Christ] RECEIVETH THEM, of whom it is written that he lives." One man told me that the book of Hebrews shows that now the Melchisedek priesthood -- that is, Christ -- should receive our "tithes." But *since He is in heaven, we have*

*no way to pay tithes to Him -- and therefore no obligation to pay tithes to anyone here on earth!* So he claims tithing is for all practical purposes abolished!

But is Christ so "short-sighted"? Did He ever intend for Christians to "airmail" their tithes to HEAVEN directly? Or doesn't Christ have representatives -- His ministers, His servants here on this earth, who are doing His Work? And shouldn't His "tithe" therefore not be paid directly to them, as His agents? In other words, shouldn't God's ministers now receive the tithes of God's people, for Him, even as the Levites did during Old Testament times?

Notice Hebrews 7:8 again. This verse clearly says that *Jesus Christ in Heaven RECEIVES TITHES!* The Englishman's Greek Interlinear has it: "And here tithes [that] die men receive; but there [one] witnessed of that he lives." In other words, Melchizedek -- Christ -- still lives, and receives tithes! Says the Amplified Bible:

"Furthermore, here [in the Levitical priesthood] tithes are received by men who are subject to death; while there [in the case of Melchizedek], they ARE RECEIVED by one of whom it is testified that HE LIVES [perpetually]."

The subject of the verse is plainly TITHING. The Levites, during their priesthood, received tithes; and Jesus, the Head of the Church of God, receives tithes, being a High Priest after the order of Melchizedek (Heb.7:1-15, 17). How does He do this? Not by our sending them up to His throne via "airmail" to Heaven, obviously! But through our tithing directly to His ministry who are doing His Work!

But notice again! This verse says Jesus receives *tithes* today! Not just "offerings" or "donations" but TITHES! That's what this verse PLAINLY SAYS! How interesting! Therefore, this verse actually PROVES that tithing is a LAW of God, even today!

Paul explains in the book of Hebrews that the priesthood is now changed from Levitical to that of Christ, and says, therefore, "For the priesthood being changed, *there is made of necessity a CHANGE ALSO of the LAW*" (Heb.7:12). What law? Why, the law Paul has been talking about -- TITHING! What could be clearer? How could Jesus be receiving "tithes" today, as a high priest of the order of Melchizedek, unless the LAW requiring tithing to the Levites were not changed back to the ORIGINAL Law, illustrated by the account in Genesis where Abraham himself gave a "tenth" or "tithe" of ALL to Melchizedek (Gen.14:20)? "He gave him a *tenth of all*," the book of Genesis states.

Why did Abraham do this? Was it merely an ancient pagan custom? Abraham would have nothing to do with PAGAN customs! Remember, he came OUT of Babylon! Rather, we read in the Scriptures, God says, "Because that Abraham *obeyed my voice, and kept my charge, MY COMMANDMENTS, MY STATUTES, AND MY LAWS*" (Gen.26:5).

Satan is a counterfeiter. God gave mankind the tithing law, for our good, but Satan counterfeited it in his pagan religious institutions. Abraham was not practicing a pagan custom, based on greed and avarice, but a godly and holy law based on the concept of giving

back to God, and blessing God, from whom we receive every good gift (James 1:17). When we tithe, we give back to God a small portion of what He has given to us, for Him to use to bless others! Thus we become directly involved in a wonderful way in His Work on this earth.

### *Just What IS a "Tithe"?*

This brings up another question. Just what was the "tithe"? The word "tithe" itself merely means "tenth." In the primary verses where the tithing law is given in Scripture, we read: "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 to the LORD*" (Lev.27:30). The command continues: "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*" (v.32).

Interestingly, this is the ONLY command in Scripture which spells out and *defines* that which was COMMANDED or REQUIRED as a "tithe" in ancient Israel. In the New Testament, Jesus Christ Himself acknowledged that it was right and proper for the Pharisees to tithe -- even on such small agricultural things as mint, cummin, and anise, tiny herbs (Matt.23:23). Christ Himself, therefore, ENDORSED *paying tithes on produce and agricultural "increase"*!

But what about a "monetary" tithe? What if you are not a farmer or rancher? What if you are merely a wage earner, or shop keeper, merchant, or salesman? What if you are a fisherman, or a prospector, searching for gold? What if you are a businessman? Should YOU "tithe" on *your "increase"*?

This brings up an interesting question: Is God a respecter of persons? Does God *hate* farmers or ranchers, but loves lawyers, business men, politicians, miners, fishermen, etc.? Does God require only farmers and ranchers to tithe their increase, but not those employed in all other occupations? That is utter nonsense! God loves all equally. The Scriptures point out that all produce of the LAND must be tithed because ancient Israel was originally and primarily an AGRICULTURAL COMMUNITY, and it was God's intent that all people have their own "homestead" and acreage to produce their own income -- each having his own "vine and fig tree" and private land (Amos 9:14; Micah 4:4).

There is no explicit "law" in Scripture which requires or commands individuals to "tithe" on other income than that directly mentioned in Scripture. However, the *principle* behind the tithing LAW is perfectly clear. Abraham gave tithes of ALL his "increase"! Jacob promised God, "And of **ALL** THAT THOU SHALT GIVE ME I will surely give the *TENTH* to thee" (Gen.28:22).

Tithing is the primary means that God uses to DO His Work and Ministry, today! Therefore, God certainly expects His people to *SUPPORT THOSE DOING HIS WORK, the work of the ministry, with their tithes and offerings!* Even as the Levites were given the tithe to do God's "work" in their day and time (Num.18:21-24), as His "ministers" of the Old Covenant, even so the ministry of the Church of God should receive the tithes, offerings, and support of God's people who are of the "New Covenant" -- truly converted members of the

body of Christ!

The fact is, of course, that God knows that in the world there are both poor and wealthy people. For the wealthy to give even 20, 30, 40, or 50% of their income might be no burden, if their hearts are in God's Work, and they truly love God and His Messiah with all their hearts (Deut.6:4-6). But for a truly destitute person, who is barely making ends meet, God does not require them to put Him "first" and let their family starve to death. God is not that kind of loveless, heartless, cruel monster, as some religious ministers apparently make Him out to be! He does not expect people to give that which they just haven't got, or that which they desperately need to feed and clothe their own family! God says, through the apostle Paul, "But if any provide not for his own, and specially for those of his own house [family], he hath *denied the faith*, and is *worse than an INFIDEL* " (I Tim.5:8).

However, on the other hand, no matter how little our income, God says we should tithe on our "increase" if at all possible. Often it is the poor who have very little who are willing to give above and beyond their means, generously, whereas it is the rich and comfortable who tend to withhold and restrain their giving, or not give at all -- and certainly not 10% or more! Is that why Jesus said of the rich, "But woe unto you that are rich! for ye have received your consolation" (Luke 6:24)? and, "It is easier for a camel to go through a needle's eye, than for a rich man to enter into the kingdom of God" (Luke 18:25)?

### *A New Look at Tithing*

I believe Adam Clarke, who wrote about 1825, makes some very cogent remarks on tithing in his commentary on Genesis 28:22, where Jacob, after having a dream and seeing a ladder extending from earth to heaven, with angels ascending and descending upon it, made a vow to God: ". . . and of ALL that thou shalt give me [all, not just agricultural produce] I will *surely give the TENTH unto thee*. " Adam Clarke wrote:

"When God established a regular, and we may add an expensive worship, it was necessary that proper provision should be made for the *support of those who were obliged to devote their whole time to it*, and consequently were deprived of the opportunity of providing for themselves in any secular way. It was soon found that a *tenth* part of the produce of the whole land was necessary for this purpose, as a whole *tribe*, that of *Levi*, was devoted to the public service of God; and when the land was divided, this tribe received no inheritance among their brethren. Hence, for their support, the *law of tithes* was enacted; and by these the priests and Levites were not only *supported as the ministers of God*, but as the *teachers* and *intercessors* of the people, performing a great variety of religious duties *for them*, which otherwise they themselves were bound to perform. As this mode of supporting the ministers of God was instituted by Himself, so we may rest assured it was rational and just. Nothing can be more reasonable than to devote a portion of the earthly good which we receive from the free mercy of God, to his own service; especially when by doing so we are essentially serving ourselves. If the ministers of God give up their whole time, talents, and strength, to watch over, labour for, and instruct the people in spiritual things, justice requires that they shall receive their support from the work. ***How worthless and wicked must that man be, who is continually receiving good from the Lord's hands without restoring any part for the SUPPORT***

*OF TRUE RELIGION, and for charitable purposes!* To such God says, *Their table shall become a snare to them, and that he will curse their blessings.* God expects returns of gratitude in this way from every man; he that has much should give plenteously, he that has little should do his diligence to give of that little. . . ."

God established tithing as a *law* to support the ministry of the Levites. But now that the Melchisedek ministry is back in force, under Christ, Paul wrote that the law has now been "CHANGED" -- and the tithes of *God's converted people* should now go to the Church ministry! God's Work is entitled to the support of God's people, today, just as much as the Levitical Priesthood was entitled to tithes during the Old Testament times! Says Adam Clarke:

**"But still the laborer is worthy of his hire; and the maintenance of the public ministry of the word of God should not be left to the caprices of men.** He who is only supported *for his work*, will be probably abandoned when he is no longer capable of public service. I have seen many aged and worn out ministers reduced to great necessity, and almost literally obliged to beg their bread among those whose opulence and salvation were, under God, the fruits of their ministry! **Such persons may think they do God service by disputing against 'tithes, as legal institutions long since abrogated,' while they permit their worn-out ministers to starve:** -- but how shall they appear in that day when Jesus shall say, *I was hungry, and ye gave me no meat; I was thirsty, and ye gave me no drink; naked, and ye clothed me not?* **It is true, that where a provision is established on a certain order of priesthood by the law, it may be sometimes claimed and consumed by the worthless and the profane;** but this is no necessary consequence of such establishment, as there are laws which, if put in action, have sufficient energy to expel every wicked and slothful servant from the vineyard of Christ. This however is seldom done. **At all events, this is no reason why those who have served God and their generation should not be comfortably supported during their service; and when incapable of it, be furnished at least with the necessities of life."**

Even in Adam Clarke's day there was much dispute over tithing and how to support the ministry! He saw what happened when the tithing system was neglected. He saw how a poor and impoverished ministry could suffer grievously when God's people did not shoulder their responsibility in this regard.

## Chapter Two

# *How Many Tithes?*

Is Tithing a Law of God today? How many tithes were there in ancient Israel? Was Tithing done away by the death of Christ on the cross? How many tithes were there in ancient Israel? What does God expect of us today? What is the PLAIN TRUTH about *TITHING*?

Recently, I have received four or more letters the same week asking about tithing and "third tithe" and about the tithing system in general. The tithing question has been greatly misunderstood by the vast majority of people, and many have very emotional feelings about the subject. Some teach tithing is abolished -- we are under what they call "grace" -- which seems to be another name for "lawlessness." Some teach one tithe, some two tithes, and Worldwide Church of God and some groups who have come out from it teach three tithes as a mandatory, required system for all Church members (except the elite ministers).

What does the Word of God teach on this subject?

We know Abraham tithed 10 percent of his "gain" to the high priest Melchisedek. We read in the book of Genesis:

"And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him TITHES of all" (Gen.14:18-20).

Jacob also vowed to give God a tenth of ALL his earnings. When he was fleeing from Esau his brother, and spent the night at Bethel, he saw a vision of angels ascending and descending a ladder reaching into heaven. In this vision, God spoke and blessed him. In the morning, Jacob arose.

"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, so that I come again to my father's house in peace: then shall the LORD be my God; and this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I WILL SURELY GIVE THE TENTH

UNTO THEE" (Gen.28:20-22).

Obviously, tithing was known and practiced in patriarchal times by the people of God, including Abraham, the "father of the faithful" and Jacob, the father of the tribes of Israel.

### ***Tithing in Moses' Time***

In the time of Moses, however, God commanded that His tenth be given to the Levitical priesthood. He commanded, "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" (see Lev.27:30-34). God said, "And, behold, I have given the children of Levi ALL THE TENTH in Israel for an inheritance, for their service which they serve . . ." (Num.18:21).

Notice! "ALL" this tenth or tithe was to belong to the Levites -- not just part of it. If we just take this Scripture to mean exactly what it says, then God gave ALL the tenth, or tithe, to the tribe of LEVI, as their inheritance for the religious duties they performed as His priests. This is very plain.

Yet, we read in the book of Deuteronomy, later, a passage which seems to contradict this plain and clear verse. Did God change or alter His Law? In Deuteronomy, we read THIS seemingly very clear and straightforward passage:

"Thou shalt truly TITHE all the increase of thy seed, that the field bringeth forth year by year. 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 herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. And if the way be too long for thee, so that thou art not able to carry it . . . then shalt thou turn it into money . . . 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 REJOICE, thou, and thine household, and the Levite that is within thy gates" (Deut.14:22-27).

Notice! Here was a tithe which was SPENT by the ISRAELITES UPON THEMSELVES at the annual Festivals of God! They were also commanded to SHARE what was left of this tithe with the Levites -- but not to give ALL of it to them!

Since they were commanded to give ALL of the "tithe of the Lord" to the Levites, in the book of Leviticus, as their inheritance, then this tithe mentioned in Deuteronomy logically MUST be another or "second" tithe, which they were to save and spend upon themselves and their families, at the annual Festivals of God, rejoicing before the Lord in Jerusalem!

### ***"The Year of TITHING"***

But notice another fact. This same Scripture goes on, saying:

"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:

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" (Deut.14:28-29).

This tithe is also mentioned in chapter 26. God declared:

"When thou hast made an end of tithing all the tithes of thine increase the THIRD YEAR, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled; then thou shalt say before the LORD thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me . . ." (Deut.26:12-13).

The "third year" is called the "year of tithing" (Deut.26:12), because that year the Israelites paid a "tithe" to the poor and needy. This was also done the sixth year of the seven year Sabbath cycle. Was this tithe simply the "second" tithe, but kept at home and given to the Levites every third and sixth years of the seven year cycle? Or was it an additional "third" tithe? What is the truth?

What about this matter of tithing a "third tithe"? Many have stumbled at this question. Many have been "turned off" from the "get-go," and never accepted this teaching to begin with. Others accepted it blindly, and suffered the consequences of a heavy financial burden and load which was very difficult to bear! No doubt many tithed the third tithe out of a sincere desire to obey God.

But was it really necessary in God's sight? The truth is, over the years, many have suffered grievously due to many forms of erroneous and false teachings of many churches, including the Worldwide Church of God. One of the worst errors of the Worldwide Church of God was its unique teaching that God required His people to tithe "three tithes." For over fifty years, the Worldwide Church of God required all members in good standing to tithe three tithes -- one tithe to the Church, one to be spent every year in attending the Feast of Tabernacles, and a third tithe every third and sixth year, out of the seven-year cycle, for the "Levites, widows, orphans, and poor." In seven years, therefore, this necessitated paying out *16 tithes -- 160% of their average income of one year!*

No wonder this was an extreme burden for many people! But the Church taught it as a "thus-saith-the-Lord." Payment was required in order to be recognized as a member in good standing -- and, so it was believed and taught, in order to enter into the Kingdom of God!

How could such a teaching be justified? In ancient times, the Pharisees taught the giving of a third tithe every third and sixth year, as is evidenced by the book of Tobit, and the Jewish historian Josephus (*Ant.*, IV, 8, 22).

However, now new evidence shows that our whole understanding of the tithing structure in ancient Israel was in error. Even the Pharisees had become mixed up on the laws of tithing,

as they applied to the "third tithe.

### *The Septuagint Version Explains*

In the book of Deuteronomy we read of the "second tithe," or "festival tithe," as it has been called. Notice how the Septuagint version of the Old Testament, translated into the Greek in 250-280 B.C., describes the commandment: "Thou shalt tithe a tenth of all the produce of thy seed, the fruit of thy field year by year. And thou shalt eat it in the place which the Lord thy God shall choose to have his name called there. Ye shall bring the tithe of thy corn and of thy wine, and of thine oil, the first born of thy herd and of thy flock, that thou mayest learn to fear the Lord thy God always . . . .

"After three years thou shalt bring out all the tithes of thy fruits, in that year thou shalt lay it up in thy cities. And the Levite shall come, because he hath no part or lot with thee, and the stranger, and the orphan, and the widow which is in thy cities; and they shall eat and be filled, that the Lord thy God may bless thee in all the works which thou shalt do" (Deut.14:22-29).

The question arises: Is this tithe mentioned the third year an additional "third" tithe? Or is this really the "second tithe" which is used for attending the Festivals of God in normal years, but which is to be devoted to the poor -- the Levites, strangers, orphans and widows -- during the third and sixth years out of the seven year Sabbatical cycle?

In the past, the Worldwide Church of God, and its off-shoots, viewed the comments of Josephus on this topic, along with the example of Tobit, and assumed that these were the normative practices during ancient times. But Josephus himself lived about 70 A.D., and was a Pharisee during later times. The real question which confronts us is, what was the normal practice from the beginning -- from Moses' time?

### *"The Second Tenth" in the Third Year*

The Septuagint gives us the answer! Written long before Josephus, or the book of Tobit, it dates to the third century before Christ. In the Septuagint we read this clear and precise statement: "And when thou shalt have completed all the tithings of thy fruits in the third year, *thou shalt give the SECOND TENTH to the Levite, and stranger, and fatherless, and widow; and they shall eat it in thy cities, and be merry*" (Deut.26:12).

The Greek phrase translated "second tithe" here is #1208 in *Strong's Exhaustive Concordance*, and is *deuteron*, meaning "second, in time, place, or rank." *Thayer's Greek English Lexicon* translates it as, "the second, the other of two." The word for "tithe" here is the Greek word *apodekatoo*, meaning "to tithe." *Thayer's Lexicon* has it, "to tithe, to give or pay a tenth of anything." Put together, then, this verse clearly speaks of the "SECOND TITHE" -- not an additional *third tithe!*

The truth has been there, in the Septuagint, all along. It is strange that Herman L.Hoeh, and ministers and so-called "scholars" of the old Worldwide Church of God, and its off-shoots, have completely overlooked it! But there it is, in black and white -- plain as day! The so-

called "third" tithe is really nothing but the SECOND TITHE, which is reserved for the local Levites (ministers), poor, unemployed, orphans, widows, and other needy folks who would qualify to receive this form of financial and economic assistance!

Strangely, Herman L. Hoeh, in an article entitled "What You Should Know about Tithing," copyrighted in 1959 by Ambassador College, admitted that Deuteronomy 26:12, in the Septuagint, says, "When thou hast completed tithing all the tithes of thine increase the third year, thou shalt bring the *second additional tithe* to the Levite, the stranger, the fatherless, and the widow . . ." However, for some unknown reason, he *added* the word "*additional*"!

Notice! He puts a decidedly different "spin" on the Greek, to make it say "*second additional*" tithe, attempting to make it refer to a "third tithe"! But the Septuagint itself really says, "the SECOND TITHE"! How could a man of the brilliance of a Herman Hoeh do such a thing? If we *assumed* his words were truth, then we *might* be led to conclude that this tithe was indeed ANOTHER -- a *second additional* -- tithe, a tithe in addition to the "first" and "second" tithes! *But that is not what the Greek Septuagint really says!* It simply says "SECOND TITHE." In other words, it was God's original intention for His people to save their second tithe to spend at the Feasts of God, two years out of three, but every third year they were to use it to *provide locally for the poor instead!*

Because of this terrible misunderstanding of the original Greek, and the tradition of the Jews to later pay three separate tithes, the Worldwide Church of God, and its off-shoots, have taught that the Bible itself teaches that people *even today* should pay THREE TITHES every third and sixth years of the seven-year Sabbath cycle. Some of the churches, however, put another new "TWIST" to it, and say that rather than pay an additional "ten percent" every third and sixth year, people may find it easier to stretch the payment out over all seven years -- in other words, divide the extra tithe of the third and sixth years among the other years, and so pay out about 13 percent every year -- in addition to "offerings," of course! Such a practice may sound good to human nature, but it is nowhere justified in the Bible. And the truth is, it is *utterly unnecessary in God's sight! Collecting a "third tithe" is still "highway robbery"!*

No wonder "tithing" has been such a "bone of contention" with so many people, in these later years! No wonder so many people, today, have become totally and thoroughly disgusted with the very subject of "tithing"! They have been abused -- misused -- stomped upon -- robbed -- and cruelly mistreated! And the theft and robbery becomes all the more galling and hard to take when we look at the history of how that "third tithe" has been misspent on jet airplane fuel, lavish ministerial vacations, trips around the world to exotic "Feast sites," elegant household furnishings, lush carpeting, luxurious bathrooms, expensive paintings and works of art, and various other ministerial "perks" and "pleasures"!

This whole subject of the ancient uses of the second tithe is carefully and thoroughly explained by Emil Schurer, historian, in his scholarly five volume history of the Jewish people. Says Emil Schurer, in *A History of the Jewish People in the Time of Jesus Christ*:

"(4) Then, in the last place, among the offerings that did *not* fall to the priests were *those intended for the benefit of the poor* . . . (b) The so-called *third tithe*, or the *tithe for the poor*. According to the terms of the prescription (Deut.14:

28, 29, 26:12) on which this tithing is based one should expect that, strictly speaking, THE TITHE FOR THE POOR WOULD ALTERNATE WITH THE SECOND TITHE. For Deuteronomy prescribes that that in the other two years was consumed by the owner himself before Jehovah, was IN THE THIRD YEAR ASSIGNED TO THE LEVITES AND THE POOR. So too according to the Sept. version of Deut.26:12 . . . *But it BECAME THE PRACTICE IN LATER TIMES TO SUPERADD THE TITHE FOR THE POOR TO THE SECOND TITHE EVERY THIRD YEAR.*" (see Second Division, volume 1, p.241).

How clear it is! God has great concern for the poor in the land, those who could not normally even attend His Festivals, and who must struggle to stay alive from day to day, eking out their livelihood. God commands His people to appear before Him at the annual festivals, and to bring their tithes -- the second tithing -- which they are to spend upon their own desires, at the Feasts, and to rejoice before God.

However, every third and sixth year of the seven year Sabbatical cycle, they are to give their own "second tithing" -- which they normally spend at the Feasts -- to the needy and deserving poor in their own cities, or local communities, where they live. Technically, therefore, there never was a superimposed THIRD TITHE over and above the first and second tithings, in God's original Law!

How glorious -- how wonderful -- is the truth of God!

## Chapter Three --

# An Overview of the Tithing Question

Years ago, I believed these tithing laws all applied to today, just as the Worldwide Church of God taught (although I think there is no doubt they misapplied the use of the funds and misappropriated it for non-Biblical uses, including jet airplane fuel, expensive and lavish furnishings for ministerial homes, and travel expenses for trips around the world).

Then, after being cast out of the Worldwide Church of God, in 1987, when Joseph Tkach took over the helm of the Church, I studied some anti-tithing literature, and for a while thought tithing as a command was abolished -- although I believed true Christians would go above and beyond what the letter of the law stated. Then, a few years later, a person in South Africa wrote to me and pointed out the logical inconsistency in my view, since I plainly taught that the LAWS of God, such as the Ten Commandments, were binding upon Christians, today. At once I saw that he was absolutely right! Jesus Christ did not come to abolish ANY of the LAWS of God (Matt.5:17-19), as He Himself so clearly stated. Rather, He MAGNIFIED the Law (Isaiah 42:21). He made it binding in SPIRIT as well as in the letter (compare Matt.5:27-32).

For a while, though, I thought that judging from the Biblical evidence alone that there was just ONE tithe mentioned in the Bible. That is, that the tithe which was given to the Levites was also the tithe which the Israelites took to the Festivals and ate before God -- the balance of which was then given to the Levites. Some anti-tithing literature pointed out how rich the Levites would have become if they, a small tribe, received a whole tenth of the income of Israel, plus a portion of the festival tithe, and a "charity" tithe every third year! However, these detractors forgot one thing: The tithe was not merely used to support the Levites as their income, but also for the WORK which they were to perform -- to EDUCATE the people in God's Laws, to copy and preserve the laws and Scriptures, to teach all Israel. This would have undoubtedly required funds.

Truly, the tithing question is a confusing and frustrating dilemma! No wonder there is so

much disagreement and confusion about it, today! What is the truth of GOD on this subject? It is time we all knew and fully understood, once and for all! Let's sweep away the curtain and the fog of uncertainty, and look carefully at the true and indisputable evidence!

God Himself said, when it comes to understanding His Word, that we must put ALL the Scriptures together, to understand the truth -- for His Word is written to confound the ignorant and wicked. Isaiah declared: "For precept must be upon precept, precept upon precept; line upon line, line upon line; here a little, and there a little" (Isaiah 28:10).

### *The Scribes and Pharisees*

It cannot be denied that Jesus said the scribes and Pharisees sat in Moses' seat of authority. He declared, to His disciples, in no uncertain terms,

"The scribes and Pharisees sit in Moses' seat: ALL therefore WHAT-SOEVER they bid you observe, that observe and DO . . ." (Matt.23:2-3).

The scribes and Pharisees were the custodians of the LAWS of God -- the ORACLES of God -- which they preserved (Rom.3:1-2). Jesus plainly said they had AUTHORITY TO INTERPRET the laws of God. We know that they taught tithing, because Jesus Himself said of them, ". . . 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" (Matt.23:23).

### *Is Tithing "Disannulled" Today?*

During this present time, and dispensation, the apostle Paul wrote, the tithes of true Christians should no longer go to the Levitical priesthood, which is not even in operation, today. Rather, they should be paid to the ministry of the Church of God to carry out God's End-Time Work on the earth today, witnessing to the world and preaching the gospel of the Kingdom of God to the nations (Matt.24:14).

Paul declared that even Levi, the ancestor of the Levites, paid tithes to Melchisedek, while he was in the loins of his great grandfather Abraham (Hebrew 7:1-10, esp.9-10). Christ, however, is a Priest forever after the order and rank of Melchisedek (Heb.7:11-12). Therefore, His ministers are also priests of this order, under Christ, and as Paul said, "For the priesthood being CHANGED, there is made of necessity a CHANGE OF THE LAW" -- that is, the law as to WHO should receive the tithes of God's people!

Today, Christ is working through HIS CHURCH. His gospel message is not being preached by Levites, in the Levitical priesthood. Rather, He Himself dwells in Spirit in HIS CHURCH, which is His body (Gal.2:20; Eph.2:19-22). Since there is a change in the priesthood, Paul is saying here, now the tithes -- which he has been speaking of throughout Hebrews 7 -- should go to the spiritual ministry of the Church of God, for spreading the gospel good news to the whole world, before the END comes!

However, we also read: "For there is verily a *disannulling* of the commandment going before for the *weakness and unprofitableness thereof*. For the law made nothing perfect, but the bringing in of a better hope did; by the which we draw nigh unto God" (Heb.7:18-19). What "law" is Paul discussing here? He is writing about the sacrifices and rituals of the Levitical priesthood.

Clearly what is done away here is not the tithing law, because it was not fulfilled in Christ. He is not our "tithing." Rather, he became our sin offering, by sacrificing His life for us (II Cor.5:21). Therefore, He did away with the need of Christians to perform animal sacrifices and such rituals. Nor was tithing a mere ritual. It was an ECONOMIC SYSTEM to guarantee the well-being of a nation! It was *GOD'S ECONOMIC LAW!*

On the other hand, the rituals and sacrifices of the Levites were a "type" of things in the heavenly sphere. As Paul wrote, concerning the Levitical priesthood:

"Which was a figure for the time then present, in which were offered both gifts and sacrifices, that could not make him that did the service perfect, as pertaining to the conscience; which stood in meats and drinks [meal and drink offerings], and divers washings, and carnal ordinances, imposed on them until the time of reformation" (Heb.9:9-10).

What was abolished and done away, because of the weakness and unprofitableness thereof, was the need for rituals and animal sacrifices. How clear! But tithing was not a ritual. Keeping God's annual festivals, ordained for ever (Exo.12:14; Lev.23), was not a ritual. Helping out the poor and needy and destitute, was definitely NOT a mere "ritual"!

Tithing was a LAW of God in the days of Abraham, who himself tithed to Melchisedek (a type of Jesus Christ). It was a LAW in the time of Jacob, the ancestor of the tribes of Israel, and grandson of Abraham. Later, during the Old Testament times, God gave HIS "tithing" to the Levites to do their ministry which He gave them (Num.18:21). However, today He has taken His tithing back from the Levites, and TRANSFERRED IT TO HIS CHURCH, SO THE GOSPEL MESSAGE CAN GO FORTH IN DYNAMIC POWER AND THUNDERING IMPACT!

### ***GOD'S PROMISE!!!***

So, should Christians tithe to God on their "increase" or "gain," today? The answer is an overwhelming YES! Jesus Christ did not come to abolish tithing. Rather, tithing is a powerful tool to help PROCLAIM THE TRUE GOSPEL OF THE KINGDOM OF GOD!!! Jesus Christ said, regarding the tithing law and ALL the laws of God,

"THINK NOT THAT I AM COME TO DESTROY THE LAW, or the prophets: I am not come to destroy, but to fulfill [that is, in the Greek language, to FILL FULL, UP TO THE BRIM!]. For verily I say unto you, Till heaven and earth pass, one JOT or one TITTLE shall in NO WISE PASS FROM THE LAW, till ALL be fulfilled. Whosoever therefore shall BREAK one of these least commandments, and shall TEACH men so, shall be called least in the kingdom of heaven: but whosoever shall

DO AND TEACH THEM, the same shall be called GREAT in the kingdom of heaven" (Matt.5:17-19).

Those who deny these simple, clear Scriptures are motivated out of impulses which do not derive from the Spirit of God. God's tithing law is a spiritual principle, in force from the time of Adam and Eve. It is a law of God just as much, today, and it will be God's law during the Millennial reign of Christ!

### *A Warning and a Promise*

The prophet Malachi warns, prophetically:

"Even from the days of your father ye have GONE AWAY FROM MINE ORDINANCES, and have NOT KEPT THEM. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return?"

"Will a man ROB GOD? *Yet ye have robbed me.* But ye say, Wherein have we robbed thee? *IN TITHES AND OFFERINGS.* Ye are cursed with a curse: for ye have robbed me, even this whole nation. BRING YE ALL THE TITHES into the storehouse, that there may be meat in mine house, and *PROVE ME NOW HEREWITH,* saith the LORD of hosts, if I will not open you the WINDOWS OF HEAVEN, and pour you out a blessing, that there shall not be room enough to receive it" (Malachi 3:7-10).

In His Word God PLAINLY says: "For I am the LORD -- I have not changed; and you are the children of Jacob -- you have not ceased to be. From the very days of your fathers you have *turned away from My laws and have NOT observed them.* Turn back to me, and I will turn back to you -- said the LORD of Hosts. But you ask, 'How shall we turn back?' OUGHT A MAN TO DEFRAUD GOD? Yet you are defrauding me. And you ask, 'How have we been defrauding You?' **IN TITHE AND CONTRIBUTION** [offerings!]. *You are suffering under a CURSE, yet you go on DEFRAUDING Me -- the whole nation of you.* Bring the FULL TITHE into the storehouse, and let there be food in My House, and thus put Me to the test -- said the LORD of Hosts. I will surely open the FLOODGATES OF THE SKY for you and pour down blessings on you . . ." (Malachi 3:6-10, Tanakh).

The King James Version says, "Will a man *rob God?* *Yet ye have robbed ME*" (Mal.3:8). Some people wonder, "How anyone can rob God?" Well, here's the answer! God Himself shows it's possible for people to rob Him by holding back, or withholding, that which He clearly says BELONGS TO HIM -- *HIS TITHE AND OFFERINGS!* As Moses wrote, "And all the tithe of the land . . . is the LORD's: *it is HOLY unto the LORD*" (Lev.27:30). Obviously, to refuse to pay God that which belongs to Him is stealing from God -- "robbing" God. Why do some people have a problem with such a *simple* truth?

The *Jamieson, Fausset, Brown, Critical, Experimental Commentary* says on this verse:

"**9. ye are cursed with a curse** -- (ch.2:2). As ye despoil me, so I despoil you, as I threatened I would, if ye continued to disregard me. ***In trying to defraud God we only defraud ourselves.*** The eagle who robbed the altar set fire to her nest from the burning coal that adhered to the stolen flesh. So men who retain God's money in their treasuries will find it a losing

proposition. *No man ever yet lost by serving God with a whole heart, nor gained by serving Him with a half one.* We may compromise with conscience for half the price, but God will not endorse the compromise: and, like Ananias and Sapphira, we shall lose not only what we thought we had purchased so cheaply, but also the price we paid for it. If we would have God 'open' His treasury we must open ours. One cause of the barrenness of the Church is the parsimony of its members."

We know that Abraham gave a tithe of the booty he received to Melchisedek (Gen.14:20). We know that God *changed* this to the Levitical priesthood receiving the tithes of agricultural produce (Num.18:24-26; Lev.27:30-33). Hebrews 7 shows that the law or principle of tithing has now been changed back to the original Melchisedek priesthood once again! The "law" itself clearly refers to agricultural increase. However, the principle of *giving* a tithe or tenth, when a person is able to do so, of ALL their "increase" -- as the example of Abraham clearly shows -- is just as valid today as it was in the days of Abraham!

Even a Pharisee in the New Testament is quoted by Jesus as saying, as an example of righteousness, "I give tithes of ALL that I possess" (Luke 18:12). This certainly was not wrong -- although his prideful attitude about it was (verses 9-14). Those who refuse to "open their pocketbook" generously, and who are niggardly and stingy in their giving to do God's Work, however, will receive few blessings from God, and ultimately may cheat themselves out of eternal life in the Kingdom of God!

### ***"No One Can Tell ME How Much To Give!"***

Some who don't believe in tithing insist that "no one should tell another what to give." But do any of us have the right to tell *God* what He can command us to do and not do? Is it wrong for God to tell us we must give Him "ten percent" or a "tithe" of our income?

Who among us is going to sit in judgment of the Great Creator God who gives us every breath of air we breathe? Shall the thing created say to the One who created it, "You have no authority over me?" Isn't that an attitude of out-right rebellion?

Personally, I love to give to God's Work. I love to see His Work go forward. When I worked for the school system, I often put my whole paycheck into God's Work. I have taken great delight in doing whatever I can in serving God to my utmost ability. His Work and His Kingdom come first in my life (Matt.6:33).

However, I have never told ANYBODY else "how much" to "give." God's Law is His Law, however, and I do preach the Law and Word of God to the best of my ability! And I do not apologize for that. I preach the truth, even if people don't like it, and I don't apologize for it. As the apostle Paul said: "For do I seek to persuade men, or God? or do I seek to *please men?* for if I yet pleased men, I should not be the servant of Christ" (Gal.1:10). God's Law is His Law, and if it offends some people, then that is too bad. Maybe they should look into their own hearts, and examine themselves, to see if they really are true Christians (II Cor.13:5). Those who love God's Law have "great peace," and "nothing shall offend them" (Psalm 119:165).

How much each person gives to God's Work, to get the END-TIME WORK OF GOD ACCOMPLISHED, in the few years left BEFORE Christ returns, to judge and reward each one of us, is really a personal, private matter, between each individual and GOD. How much should we give? Each should give according to what they can afford, out of the generosity of their own heart. But God's Law begins with a tithe, or ten percent! If we don't even do that, then we have failed to do that which He commanded us to do! We are commanded to "go above and beyond" the mere outward commandment, the literal letter of the Law!

"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" (Luke 17:10).

As the apostle Paul said, "Each man should GIVE what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a *cheerful* giver" (II Cor.9:7, NIV). Jesus Christ said, "It is *more blessed* to GIVE than to receive" (Acts 20:35, KJV). But as we give to God, He gives back to us, in rich, spiritual, unbounded blessings! No man can "out-give" God. Just try it. As Christ said:

"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*" (Luke 6:38).

However, understanding this, we should remember that Jesus Christ said it is foolish for us to accumulate wealth on this earth, like the Rockefellers, Mellons, Gettys, and the "elite" of this earth. Jesus warned: "Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures IN HEAVEN, where moth and rust do not destroy, and thieves do not break in and steal. *For where your TREASURE [money!] is, there will your heart be also*" (Matt.6:19-21).

The real question is, are we willing to OBEY GOD? God says those who withhold their tithes and offerings from Him, and His Work, are literally ROBBING HIM! To fail to tithe to God, or His representatives, is tantamount to STEALING FROM GOD!

The apostle Paul tells us plainly, "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, NOR THIEVES, nor covetous, nor drunkards, nor revilers, nor extortioners, shall inherit the kingdom of God. And such were some of you: but ye are washed, but ye are sanctified, but ye are justified in the name of the Lord Jesus, and by the Spirit of our God" (I Cor.6:9-11).

What about you? Are you willing to take God at His Word? Are you willing to put His promise to the "test"? Are you willing, in faith and out of a true heart of genuine love, willing to take up His CHALLENGE? Or are you going to ROB GOD and STEAL from Him that which He says belongs to HIM?

Jesus Christ said, "Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal. But lay up for yourselves

TREASURE IN HEAVEN, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: *For where your treasure is, there will be your heart also*" (Matt.6:19-21). Jesus added this warning: "No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon [the god of money]" (verse 24).

If we keep God's commandments, including His tithing law, Paul declares, "But my God shall supply all your need according to his riches in glory by Christ Jesus" (Phil.4:19).

What about you? Are you willing to joyfully, cheerfully obey God? God's End-Time Work needs the tithes and offerings of His people to preach the gospel warning and witness to the world, especially to the nations of modern End-Time Israel. Is God's Work suffering because of your negligence or lack of faith?

## Chapter Four

# Does God Command *Tithing TODAY?*

Should Christians tithe? This question has arisen again and again. What was the experience and teaching of George Mueller, the Englishman noted as the "apostle of faith" during the last century? Rather than argue endlessly over whether tithing is a "Law" or not, and the definition of "law," and technical points and trivialities, let us get to the heart and core of the issue. Simply put, should Christians tithe -- or not? What is a true Christian's responsibility as to the Work of the LIVING GOD?

There can be no doubt that tithing was a "law of God" during Old Testament times. God plainly commanded His people Israel, "A tithing of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD" (Lev.27:30).

There also should be no doubt that Abraham, the father of the faithful, practiced tithing as a principle or rule of conduct for his own life. When Abraham returned from defeating the kings who had taken captive his nephew Lot and all he possessed, along with all the goods and food of the cities of Sodom and Gomorrah, God's servant and high priest Melchisedek came out and blessed him. We read, "Then Abram gave him a TENTH of *everything*" (Gen.14:20). Abraham was a man of whom God said, "I will make your descendants as numerous as the stars in the sky and will give them all these lands, and through your offspring all nations on earth will be blessed, BECAUSE ABRAHAM OBEYED ME and kept my requirements, my commands, my decrees and my laws" (Gen.26:4-5).

God later appeared in a special dream to Jacob, Abraham's grandson. In his dream Jacob saw a ladder or stairway reaching from earth to heaven, with angels ascending and descending upon it. Above it stood the LORD who said to Jacob, "I am the LORD, the God of your father Abraham and the God of Isaac. I will give you and your descendants the land on which you are lying. Your descendants will be like the dust of the earth, and you will spread out to the west and to the east, to the north and to the south. All peoples on the earth will be blessed through you and your offspring. I am with you and will watch over you

wherever you go, and I will bring you back to this land. I will not leave you until I have done what I have promised you" (Gen.28:10-15).

Jacob awoke from his dream, and thought, "Surely the LORD is in this place, and I was not aware of it. He was afraid and said, 'How awesome is this place! This is none other than the house of God; this is the gate of heaven.' Early the next morning Jacob took the stone he had placed under his head and set it up as a pillar and poured oil on top of it. He called that place Bethel, though the city used to be called Luz. Then Jacob made a vow, saying, 'If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's house, then the LORD will be my God and this stone that I have set up as a pillar will be God's house, and of *ALL that you give me* I will give you THE TENTH" (Gen.28:16-22).

### ***Tithing -- An Act of Spiritual WORSHIP***

Abraham and Jacob, two mighty servants of God, practiced tithing. Tithing was a form of godly WORSHIP. They worshiped God by TITHING to Him and His representative. This was long before the Levitical priesthood was ever begun. They did not tithe to Levites. But, as the apostle Paul wrote, "This Melchisedek was king of Salem and priest of God Most High. He met Abraham returning from the defeat of the kings and blessed him, and Abraham gave him a tenth of everything. First, his name means 'king of righteousness'; then also, 'king of Salem' means 'king of peace.' Without father or mother, without genealogy, without beginning of days or end of life, like the Son of God he remains a priest forever. Just think how great he was: Even the patriarch Abraham gave him a TENTH of the plunder! Now the law requires the descendants of Levi who become priests to collect a tenth from the people . . . One might even say that Levi, who collects the tenth, PAID the tenth through Abraham, because when Melchisedek met Abraham, Levi was still in the body of his ancestor" (Heb.7:1-10).

Christ Jesus, however, is a priest forever "one in the order of Melchizedek" (Heb.7:11), for it is written in the Scriptures, "You are a priest forever, in the order of Melchizedek" (verse 17; see also Psalm 110:4). Paul went on to show that perfection cannot come through the Levitical priesthood, and that therefore the priesthood has once again been changed to Jesus Christ of the Melchisedek priesthood (Heb.7:11-28). Therefore, concerning tithing and to whom we should pay tithes, Paul says, "For when there is a CHANGE of the priesthood, there must also be a change of the LAW" (Heb.7:12). Jesus is of the tribe of Judah (v.14), not Levi. Therefore, Paul implies very clearly here, tithes should now be paid no longer to the Levitical priesthood but to the representatives of Jesus Christ, of the Melchisedek priesthood!

This principle is so obvious that it almost begs the question. This does not say the tithing "law" itself was done away with by Christ, but that the law of tithing to the Levitical priesthood has been done away or abolished. Now we should once again follow the example of Abraham, the father of the faithful, and of Jacob -- and tithe to God's true representatives, today, whoever and wherever they happen to be, once we identify them by their fruits!

### ***The Melchizedek Priesthood***

Therefore, Paul writes, "The former regulation [of tithing to the Levites] is SET ASIDE because it was weak and useless (for the law [of tithing to the Levites] made nothing perfect), and a better hope is introduced by which we draw near to God" (Heb.7:18-19). The Levitical priesthood with all its continual round of offerings and sacrifices could make nobody perfect or pure in God's sight -- but only the priesthood of Jesus Christ can save us! Paul explained, "Such a high priest meets our need -- one who is holy, blameless, pure, set apart from sinners, exalted above the heavens. Unlike the other high priests, he does not need to offer sacrifices day after day, first for his own sins, and then for the sins of the people. He sacrificed for their sins once for all when he offered himself" (Heb.7:26-27).

Many people wish to argue over whether tithing is a "law" of God, today, and whether people today should pay one tenth of their increase or income to God's representatives. It seems to me that a correct understanding of Hebrews 7 makes the answer clearly in the affirmative. Tithing is an act of WORSHIP. If we fail to tithe to God, we are not really "worshiping" Him. Jesus put it plainly when He warned against the greed and avarice and selfishness of the heart of man, in saying to His true worshipers and disciples, "Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moth and rust do not destroy, and where thieves do not break in and steal. For where your treasure is, there your heart will be also" (Matt.6:19-21).

I sometimes get the strong impression, from some of the letters I receive, that some people just hate the very idea of "tithing." Perhaps they feel victimized in the past by unscrupulous shepherds who extorted from them one, two or three tithes, and who virtually kept them as economic slaves and in the "poor house." I regret what others may have done in the past to bilk people of their hard-earned money, or to defraud them and rob them of what was to some degree rightfully their own. However, regardless of the sins of others in the past who sought to "lord it over" God's people, and who enforced multiple tithes under pain of disfellowshipment and spiritual threats of eternal death, whose evil tactics and extortionary teachings I totally reject -- nevertheless, it is plain from Scripture, to anyone who has a clear and unprejudiced view of the subject -- that Jesus Christ did NOT do away with the principle of giving one tenth of one's income to God and His representative! Long before Levi was ever born, and God commanded that tithes be given to him, ABRAHAM TITHED FAITHFULLY!

### ***Will We Believe CHRIST Himself?***

Rather than argue endlessly over this subject, will we just let the words of Christ Jesus Himself, our Saviour, Redeemer and Messiah, settle the matter, the issue, once and for all? Jesus plainly and unequivocally said to the Pharisees: "Woe to you, teachers of the law and Pharisees, you hypocrites! You give a *tenth of your spices* -- mint, dill and cummin. But you have neglected the more important matters of the law -- justice, mercy and faithfulness. You should have practiced the latter, WITHOUT NEGLECTING THE FORMER" (Matt.23:23).

Clearly, Jesus said that they most certainly should have been tithing, even on small things such as tiny spices -- although they made the mistake of neglecting the true spiritual principles of justice, mercy and faithfulness!

How do we compare today with the Pharisees? Do we fall short, even of their righteousness, by neglecting not only justice, mercy and faithfulness, but also neglecting tithing itself?

Jesus Christ warns us all, "For I tell you that unless your righteousness surpasses that of the Pharisees and the teachers of the law" -- and remember, *THEY TITHED EVEN ON TINY, LITTLE THINGS!* -- "YOU WILL CERTAINLY NOT ENTER THE KINGDOM OF HEAVEN" (Matt.5:20).

Strong words, those! And those are the words of the very Messiah, Jesus Christ, HIMSELF! Will we believe HIM? May God help us to do so, whole-heartedly!

### *Did Jesus Do Away with the Tithing Law?*

Nowhere in the entire New Testament can I find a specific Scripture which unequivocally does away with the tithing principle, or general law of tithing. I find where the law of tithing to the Levites is done away, yes; but not the law of tithing in general, itself! It simply was not abolished. God's requirements for salvation do not change from one century or millennium to the next. What was valid for the days of Abraham and Jacob and their time is still very much in force, today!

God says, "I change not" (Mal.3:6). Paul writes, "Jesus Christ the same, yesterday, today and forever" (Heb.13:8). Jesus said to His disciples concerning the bedrock principles of the laws of God: "Do not think that I have come to ABOLISH THE LAW or the Prophets. I have not come to abolish them but to FULFILL them. I tell you the truth, until heaven and earth disappear, not the smallest letter, not the least stroke of a pen, will BY ANY MEANS DISAPPEAR FROM THE LAW until everything is accomplished. Anyone who breaks one of the least of these commandments and teaches others to do the same will be called least in the kingdom of heaven, but whoever PRACTICES AND TEACHES THESE COMMANDMENTS will be called GREAT in the kingdom of heaven" (Matt.5:17-19).

In Matthew 5, Jesus plainly AMPLIFIED the letter of the Law and made it MORE BINDING -- NOT LESS! He declared, "You have heard that it was said, 'Do not commit adultery.' But I tell you that anyone who looks at a woman lustfully has already committed adultery with her in his heart" (Matt.5:28). Jesus said it is a SIN to even LOOK on a woman to lust after her -- much less do the actual physical act!

Christ IN us does not do away with or abolish ANY of God's Commandments -- Christ IN us KEEPS them, for He is the "SAME, YESTERDAY, TODAY AND FOREVER" (Heb.13:8). He told the young rich man who desired to know what he needed to do to gain eternal life, "IF you want to enter life, OBSERVE THE COMMANDMENTS!" (Matt.19:17). God's standard has never changed or deviated one whit since that time, when those immortal words were uttered.

Isaiah wrote prophetically of the Messiah: "It pleased the LORD for the sake of his

righteousness to MAKE HIS LAW GREAT AND GLORIOUS" (Isa.42:21). Christ came to "MAGNIFY" the Law, the KJV renders this verse.

Let me repeat this foundational, vitally important quotation from our Saviour and Redeemer Himself. Jesus Himself said, "Do *not* think I have come to destroy the Law or the Prophets. I have not come to abolish them, but to FULFILL them. I tell you the truth, until heaven and earth disappear, not the smallest letter, not the least stroke of a pen, will BY ANY MEANS disappear from the Law until everything is accomplished" (Matt.5:17-18). The Greek word "fulfill" here is *pleroo* and means, "make replete, i.e., to cram (a net), level up (a hollow)," or "fill UP," "make FULL," "perfect" (*Strong's Exhaustive Concordance*, Greek entry #4137). Thayers Greek-English Lexicon has: "1. TO MAKE FULL, TO FILL, TO FILL UP," "to fill to the full," "to cause to ABOUND," "to furnish or supply LIBERALLY." It means, "TO FLOOD," "to fill, diffuse throughout one's soul," "to pervade, take possession of one's heart," even as Christians are to be "pervaded (i.e., richly furnished) with the gifts and power of the Holy Spirit." The term is used of those who will nothing but what God wills. God "fills" or pervades the Universe with His presence, power and activity.

In other words, Christ came to bring God's Law, the Torah, to FULL FLOOD -- to cause it to OVERFLOW and ABOUND -- to bring it to FULL FRUITION.

Why is it, then, that so many professing Christians therefore reason to themselves, "Jesus said, 'I did not come to destroy the law, but to DESTROY the Law'"? Why do they play wicked games with words, and say He really came to do exactly what He said He didn't come to do? Nominal, mainstream Christianity has it ALL WRONG -- truly the whole world IS deceived (Rev.12:9).

Christ did not come to "abolish" the Law or Torah -- but to MAKE IT COMPLETE! And this includes the law of God regarding tithing, as Jesus Himself plainly said in His discussion with the Pharisees in Matthew 23:23! What could be plainer and more obvious?

How long, then, will some of God's people -- and some who profess to be God's people, and who may even "think" they are God's people -- continue to "make excuses," and justify themselves, for their wickedness and stinginess and selfishness and their failure to FAITHFULLY TITHE and to GIVE GOD HIS DUE -- THE FIRSTFRUITS OF ALL THEIR INCREASE?

Solomon was inspired to write, "Do not be wise in your own eyes; fear the LORD and shun evil. This will bring health to your body and nourishment to your bones. HONOR THE LORD with your WEALTH, with the FIRSTFRUITS of all your crops; then your barns will be filled to overflowing, and your vats will brim over with new wine" (Prov.3:7-10).

### ***Paul and the Tithing Principle***

Some claim that the apostle Paul never spoke of tithing in his epistles, although he spoke often enough of giving. He never commanded churches to tithe to him, although he did at

times encourage them to contribute offerings and donations to his ministry. What about this claim?

Sometimes I think we tend to read into Paul's letters what is not there, or we overlook the obvious. For example, let's take the Church at Corinth. Was Paul the minister in charge of the Corinthian church? No, Paul raised up and ordained local elders who led each local Church congregation -- usually two or three in a church. These men were given the duty to lead the local church congregations, and to carry on the work of the ministry. Undoubtedly, therefore, they were the ones who received the tithes of the local people within their congregations.

The ministry of Paul, on the other hand, was far flung and involved much travel. He was like an itinerant evangelist, traveling from spot to spot. Generally speaking, therefore, the tithes of the people went to their local ministers to carry on God's work in their region. Paul was not directly over them in authority, and even if he were in a sense over all of them, he did not want them to be tithing to him (he was often gone to other parts, and their tithes would have just accumulated in a bank account). He wanted God's money to be put to immediate use, and it is obvious that the tithes were generally used in the local church areas for God's Work, to support the ministry.

Paul did not want them to forget his ministry, however, so he reminded them, "Who serves as a soldier at his own expense? Who plants a vineyard and does not eat of its grapes? Who tends a flock and does not drink of the milk? . . . If we have sown spiritual seed among you, is it too much if we reap a material harvest from you? If others have this RIGHT OF SUPPORT from you, shouldn't we have it all the more?" (I Cor.9:7-12).

In the second epistle Paul wrote to the Corinthians, he encouraged the brethren to give generously for the needs of the poor saints in Jerusalem who were in dire poverty and distress. Here Paul is asking the Church brethren to remember their needy brothers by giving special offerings and contributions to help them through the crisis days they were facing. He was not talking about supporting his own ministry at all!

Paul wrote, "There is no need for me to write to you about the service to the saints. For I know your eagerness to help, and I have been boasting about it to the Macedonians, telling them that since last year you in Achaia were ready to give; and your enthusiasm has stirred most of them to action. But I am sending the brothers in order that our boasting about you in this matter should not prove hollow, but that you may be ready, as I said you would be" (II Cor.9:1-3).

In this context, then, Paul goes on to say: "Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver" (II Cor.9:6-7). This special offering was for the needs of the poor saints in Jerusalem -- not the funds Paul needed to carry on his own personal ministry!

Paul and Barnabas often worked to earn money to support themselves (I Cor.9:6), even though this was not necessarily required of them. But Paul told the Corinthians, even though

he had the "right" to take tithes and/or offerings from them, "But we have not used this right. On the contrary, we put up with anything rather than hinder the gospel of Christ."

Paul went on, "Don't you know that those who work in the temple get their food from the temple [*tithes and offerings*], and those who serve at the altar share in what is offered on the altar [*tithes and offerings*]? *IN THE SAME WAY*, the Lord has *COMMANDED* that those who *PREACH THE GOSPEL SHOULD RECEIVE THEIR LIVING FROM THE GOSPEL*" -- that is, through *TITHES AND OFFERINGS!* (I Cor.9:11-14).

Isn't this perfectly *PLAIN*? Even as the Levitical priests were supported from the tithes and offerings from God's people, so, Paul stated, "*IN THE SAME WAY* the Lord has commanded that those who preach the gospel," -- should *ALSO BE SUPPORTED!* If this isn't a direct and plain statement from *PAUL* that Christians should *GIVE TITHES*, then I don't know what is! This seems *VERY* plain and clear to me! I hope it does to you, also, and that your heart will not be led astray and deceived by those who claim tithing is "done away" and "abolished" and who look upon it as some kind of harsh bondage or modern day "dilemma"!

But, Paul confessed to the Corinthians, "But I have not *USED* any of these rights" (verse 15). In other words, Paul did not want to have the Corinthians feeling obligated to support him in his ministry, lest they get the wrong idea and criticize him overtly for only being interested in their "money." Paul had enough problems with the Church at Corinth -- he did not want to add another excuse for them to complain and criticize him (see I Cor.3:1-9 and II Cor.11:1-33).

### *How the Early Church Was Supported*

There should be no doubt that during the apostolic times the Church of God was supported in its Work by the tithes and offerings of the people of God. During the very earliest days of the Church, however, people were especially moved by God's Spirit, and were especially generous. We read, in the book of Acts, "With great power the apostles continued to testify to the resurrection of the Lord Jesus, and much grace was upon them all. There were no needy persons among them. For from time to time *THOSE WHO OWNED LANDS OR HOUSES SOLD THEM*, brought the money from the sales, and put it at the apostles' feet, and it was distributed to anyone as he had need" (Acts 4:33-35).

One such man, a Levite from Cyprus, was Joseph, "whom the apostles called Barnabas (which means 'Son of Encouragement')." Barnabas "sold a field he owned and brought the money and put it at the apostles' feet" (verses 36-37). Barnabas, of course, later became the associate minister of the apostle Paul and journeyed with him through Europe preaching the gospel, later became an apostle himself according to Church tradition, and ministered to the regions of Egypt and North Africa.

### *A Poor Widow's Personal Challenge to YOU*

It seems so strange to me that when God literally says to us that we must give up all, and follow Christ, and become "living sacrifices" for Him (Rom.12:1-2), that some people will still quibble over giving ten percent or a "tithing" of their income to serve and help out in the very

Work of the Living God, during this End Time generation! For shame! I sometimes wonder how such people can possibly think that they will ever make it into God's Kingdom? Jesus Christ says that we must give ourselves to Him, 100% -- yet some fight, harangue, and argue over giving just ten percent of their income for the vital and urgent End Time Work of GOD! Isn't it ludicrous?

Is it really more important to have fun, see movies, take vacations, purchase televisions and videos and video cameras, and take trips to the beach, or the mountains, or sporting events, or the theater, than to give ONE TENTH of our income to serve God?

I don't say this for my own benefit. The money we receive goes straight into God's Work! I, too, like the apostle Paul, for years had a full-time job, and so did my wife! I worked as a Real Estate agent, and then as a Registrar at a local high school, and she was a Director of Nurses in a nursing facility and a registered Nurse. Together, God has blessed us with all the income we needed for our own needs. But meanwhile, the Work began to grow and grow and grow. The time came when I had to devote full time to the ministry, in order to keep up. Cappy had to take care of her mother full time, when she came to live with us. The Work continued to grow and she began to help me in many ways to accomplish the tasks of the ministry. She mails out and keeps track of those on the Bible Course, and does much of the duplicating of tapes for those on the Audio tape list, besides being a full-time wife, cook, gardener (she loves flowers) and help-mate.

It grieves me, however, that some seem to think that God's ministers must ALL be self-supporting when such is simply not the case. Peter made it plain when he said, "It is not desirable that we [apostles] should leave the word of God and serve tables. . . . But we will give ourselves continually to prayer and to the ministry of the word" (Acts 6:2-4, NKJV).

It is perfectly obvious to me that many people "talk a good talk" but refuse to devote themselves to support financially God's Work! Such people may think they are Christians, but their hearts and treasures are definitely NOT in "heaven" where Jesus said they should be!

On the other hand, many poor widows and elderly people, who have so little to give, are so wonderfully generous. They are spiritual "Philadelphians." Their tithing proves that they are filled with brotherly love -- their zeal in God's Work is commendable and praiseworthy.

Such people remind me of the poor widow of Scripture. We read: "Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. But a poor widow came and put in two very small copper coins, worth only a fraction of a penny.

"Calling his disciples to him, Jesus said, 'I tell you the truth, this poor widow has put more into the treasury than all the others. They all gave out of their wealth; but she, out of her poverty, put in everything -- all she had to live on' (Mark 12:41-44).

## Chapter Five

# *George Mueller and the Blessings of Tithing*

No matter how people want to argue over the subject of tithing, it is a principle of God that works! George Mueller, the "apostle of faith" in the last century, had a great deal of experience with tithing. Here is much serious "food for thought."

What did George Mueller, the apostle of faith of the last century whom God used to establish a great orphanage work in England, think about tithing?

In his *Autobiography*, George Mueller wrote:

"It might be asked, How much shall I give of my income? The tenth part, or the fifth part, or the third part, or one half, or more? My reply is, God lays down no rule concerning this point. What we do we should do cheerfully and not of necessity. But if even Jacob, with the first dawning of spiritual light (Genesis 28:22), promised to God the tenth of all He should give to him, HOW MUCH OUGHT WE BELIEVERS IN THE LORD DO FOR HIM? We, whose calling is a heavenly one, and *who know distinctly* that we are children of God and joint heirs with the Lord Jesus! Yet do all the children of God give even the *tenth* part of what the Lord gives them?" (p.215).

One of those who contributed to George Mueller's work of God during the last century, wrote him a letter, saying:

". . . For some years previous to the time I sent you the first amount, I was at times much perplexed on the subject of giving; and the end of my reasoning was always, that a person so straitened in circumstances

as I was then, was not called upon to give. I kept this opinion, until one of your Reports fell into my hands, and, from the accounts contained therein, was encouraged to send you the first amount of 5 shillings. Soon after I thought my circumstances got something easier, I then began to seek out cases of distress, and relieved them to the best of my ability; and, to the astonishment of many who did not know the secret, who wondered how I could give, I have proved that, just as I give, the Lord gives in return; for during the time, since I first made up my mind to give, what with weakness of faith, and false reasonings of friends, I sometimes withheld when I ought not, and just as I withheld, the Lord in His infinite mercy withheld also. During the panic, which has yet scarcely passed over us, I dealt out to all who came within my reach, according as I considered the circumstances required; and the result is, that, although many in the same trade have been almost ruined, it has been the most prosperous year I have had since I commenced business" (p.386-387).

George Mueller confessed that in the beginning he did not have the same depth of understanding about tithing and giving. He relates:

"It was my idea, that when a man had sufficient for his own wants, he ought then to supply the wants of others, and consequently I never had sufficient. I now clearly see, that God expects us to give of what we have, and not of what we have not; and to leave the rest to Him. I therefore give in faith and love, knowing that, if I first seek the kingdom of God and His righteousness, all other things will be added unto me" (p.393).

Another contributor and co-worker in George Mueller's great work for God wrote to him he was sending him the money for the fire insurance for his house furniture, which he preferred paying in this manner. He declared in his letter:

"With many of your donors, I have felt the full power of those words, that '*it is more blessed to give than to receive.*' For some time past I have given a TENTH of my income to the Lord, and one can truly say that, where I formerly gave to one object, I can now give to twenty, without any difficulty or effort, and with a degree of pleasure that I never felt before. The more I give, the more I seem to get . . ." (p.396).

Another person, who George Mueller did not even know, took the money he had intended to use to purchase and furnish a house, and gave it to God's Work instead. Said Mueller,

"The Christian donor, who was up to this time an entire stranger to me, had intended to buy and furnish a house with this money; but the Lord directed him to give the money to me instead; to which he joyfully replied: 'Lord, all I have and am is Thine. I will gladly take this money to dear Mr. Mueller.' You have in this, dear reader, another precious proof how God is pleased to delight in providing us with means, and how unbounded His resources are. Is it not well, then, to trust in Him to the full? Verily it is, and we are, by His grace, purposed to do so yet more and more for everything" (p.409).

George Mueller's own attitude toward giving and sharing, and toward his own resources, is summed up in these words penned in his *Autobiography*:

"During the last year I resolved that, by God's help, I would seek to be more than ever a channel for the communication of God's bounties, and to communicate to those in need, or to give to the work of God. I acted according to the light which God gave me, and He condescended to make me His steward in one way or another far more abundantly than ever before. Would we wish to have means entrusted to us by the Lord, or to succeed in our trade, business, profession, etc., we must be truly desirous of being His stewards, and *only* His stewards" (p.421-422).

### ***The Apostle of Faith and Prayer***

George Mueller trusted in God implicitly in faith to provide the needs and means to carry on the Work of God of that time and age. In terms of today's money, over his life's ministry of some sixty years, he received the equivalent of perhaps some \$250,000,000 to carry on God's Work. He began with very little but sheer faith and trust in God. Mueller wrote:

"Indeed mine is a happy way for the obtaining of my temporal supplies; but if any one desires to go this way he must not merely say that he trusts in God, but must really do so. Often individuals profess to trust in God, but they embrace every opportunity, directly or indirectly, to expose their need, and thus seek to induce persons to help them. I do not say it is wrong to make known our wants; but I do say it ill agrees with trust in God, to expose our wants for the sake of inducing persons to help us. God will take us at our word. If we say we trust in Him, He will try whether we really do so, or only profess to do so; and if indeed we trust in Him, we are satisfied to stand with Him alone.

"The individual who desires to go this way must be willing to be rich or poor, as the Lord pleases. He must be willing to know what it is to have an abundance or scarcely anything. He must be willing to leave this world without any possessions. He must be willing to take the money in God's way, not merely in large sums but in small. Again and again have I had a single shilling given, or sent to me. To have refused such tokens of Christian love, would have been ungracious. He must be willing to live as the Lord's steward. If any one were to begin this way of living, and did not communicate out of that which the Lord gives to him, but hoard it up; or, if he would live up to his income, as it is called; then the Lord, who influences the hearts of His children, to help him with means, would soon cause those channels to be dried up" (p.424-425).

George Mueller practiced what he preached to others. He was very concerned to set the right example for others. He did not drive a fancy carriage, or live in a fancy or expensive home. His life was devoted to God as a literal "burnt offering" on the altar of God. He wrote, "All we had was the Lord's, and again and again we stood with our all before the Lord" (p.452).

This mighty servant of God to his generation still witnesses to us in the pages of his own personal account of the Lord's dealings with him. In his *Autobiography*, taken from his own

narratives and journal, he wrote:

"Give as God prospers you. Begin with little, if you have not faith enough to begin with much; only give that little, constrained by the love of Christ, heartily, faithfully, steadily. Do not begin, and after a few weeks leave off; but go on steadily, under all circumstances; and you will find that you will be so blessed in your own soul, besides so prospered in your circumstances, as that you will more and more take delight in giving, and have also the ability for so doing. There is one thing additionally to be observed. Do not, as stewards, waste your Lord's means. Though you were to give much, if you lived in an unbecoming way, spending too much on yourself, in the way of luxury or otherwise, you would not be entrusted with much. I have not only allowed to myself and family all the necessaries, but even the conveniences of life; I do this still, if not even more, as I am increasing in years; but I have ever guarded against extravagance in any way; lest my stewardship should be taken from me" (p.459-460).

### ***The POWER of Tithing!***

One person wrote to George Mueller during the latter years of his ministry with his own personal testimonial to the grace of giving to God's Work. He declared in his letter:

"I owe you many thanks for leading me to see the Christian duty of giving, and that systematically, to the Lord's cause. It is blessed to do so, and I have felt it. I began with giving a tenth, but gradually increased until for some years I have given HALF of all the profits from my business; and this year, as a thank-offering to the Lord for restored health, I am giving Him ALL the profits, which accounts for the sum being larger than formerly" (p.486).

Such a man undoubtedly has stored up for him much treasure in heaven, and will be rewarded accordingly when Christ the Messiah returns! What an example of faith, real belief, service and dedication -- as well as generosity of spirit and gratitude to God!

George Mueller wrote in his narrative to his readers about this example, saying,

"Beloved reader, will you not seek to know for yourself the blessedness of thus giving? Begin at once. The writer of this letter began to do so at once after he, through my writings, had been instructed on the subject, and God began to bless him immediately" (*ibid.*).

Mueller's faith was sorely tried by God during a period of ten years, early in his ministry, from August 1838 till April 1849, when there was rarely any considerable means at his disposal. But during these darkest days, with unshaken confidence, he habitually relied on God. Then, once again, in May, June, and July of 1874 it seemed as if those days of need and trials were once again returning. Mueller wrote in his journal for July 28, 1874 and the following days, this testimony of faith and enduring trust in God, even under the most trying circumstances:

"But God, our infinitely rich Treasurer, remains with us. It is this

which gives me peace. Moreover, if it pleases Him, with a work requiring about 44,000 pounds a year (roughly \$2-3,000,000 today), to make me do again at the evening of my life, what I did from August 1838, to April, 1849, I am not only prepared for it, but gladly again I would pass through all these trials of faith, with regard to means, if He only might be glorified, and His Church and the world benefited. Often and often this last point has of late passed through my mind, and I have placed myself in the position of having no means at all left, and 2,100 persons, not only daily at the table, but with everything else, to be provided for, and all funds gone; 189 Missionaries to be assisted, and nothing whatever left; about one hundred schools, with about 9,000 scholars in them, to be entirely supported, and no means for them in hand; about four millions of Tracts and tens of thousands of copies of the Holy Scriptures yearly now to be sent out, and all the money expended. Invariably, however, with this probability before me, I have said to myself: God, who has raised up this work through me, God who has led me generally year after year to enlarge it, God who has supported this work now for more than forty years, will still help, and will not suffer me to be confounded, because I rely upon Him. I commit the whole work to Him, and He will provide me with what I need, in future also, though I know not when the means are to come" (p.488).

Mueller wrote of this trying time of testing of his spiritual mettle and fiber, which he shared with his readership:

"One particular point I have especially in view in giving these extracts, is, to bring before the reader, that in April, May, June, and July, while the income for the funds of the Institution was so exceedingly small, my soul was, THROUGHOUT, without the least wavering, stayed upon God, believing that He, who had through me begun the Institution, enlarged it almost year after year, and upheld it for forty years in answer to prayer by faith, would do this still, and supply the means; but I was willing, and THOROUGHLY in heart prepared, if necessary, to pass again through the same seasons of trial, through which I had passed from August, 1838, to April, 1849. The Lord be magnified for His kind help!" (p.490).

George Mueller considered himself to be God's "unworthy servant," and a "steward" of the things God put into his hands. He never considered himself to be an "owner," but merely a manager for the Lord. He wrote, "It is a delight to give unto the Lord of His own; for I feel I am only a steward, entrusted with talents to use for His glory" (p.597).

Mueller saw and experienced God's deliverance and miraculous hand many, many times. He wrote, "The joys that such a deliverance brings to children of God who are really confiding in His love and power and faithfulness is indescribable. But, in order to do this, there must be no looking this way and that way, but a simple staying of the soul upon the living God, who sees and hears and knows, and, in His own time and way, will surely come down to deliver those who trust in Him" (p.602).

### *Whole-Hearted Generous Giving*

One donor wrote to Mueller during the latter part of his ministry:

"I now give all I make in the year, over and above what I require for household expenses and the education of my children, to the Lord's work. I am only an ordinary, very ordinary, business man, and in my everyday life fall very far short of witnessing for the Master. This service I do, not letting my left hand know what my right hand doeth. But I can truly say, it is a blessed service; for before, I used to fret and worry; but now, recognizing I am only a steward, I say I have no cause to fret, that my Master is rich, and He can, as He sees fit, make this or that to prosper; and so I cast all care on Him" (p.630).

Once George Mueller was asked in a letter, "Could you tell me how faith is developed?" He replied, "Faith is developed (or increased) by clinging to the Word of God, looking for its fulfillment in the time of need, expecting the answer to prayer, and doing this in spite of all contrary appearances" (p.674). Mueller also wrote, on page 688 of his *Autobiography*, as a lesson to all of us, to remind us of the need to remain lowly in heart and meek and humble in mind, that:

"We remember that the *low* place is the meeting place with God, for it is written, *'I was brought low and He helped me.'*"

### ***"A Poor, Unworthy Servant of God"***

George Mueller, the apostle of faith and prayer who built a fantastic Work of God on the basis of nothing more than sheer dependence upon God in believing faith and prayer, based on the promises of God in His Word, was a man also of considerable humility and meekness. He did not look upon himself as some kind of spiritual giant, but rather felt he was just like the rest of us -- very human and very ordinary. He knew he was but a poor earthy human vessel -- a clay pot -- and that all the glory went to God.

As evidence of his own feelings of utter humility and meekness, he wrote:

"It is a wonderful thing that such a worthless, faithless servant as I am, should have power with God. Take courage from this for yourselves, brethren. Surely, if such a one as I am, so little conformed to the mind of Jesus, has his prayers answered, may not you also, *at last*, have your requests granted to you?" (p.93).

"Lord, thy servant is a poor man; but he has trusted in Thee, and made his boast in Thee before the sons of men; therefore let him not be confounded! Let it not be said, all this is enthusiasm, and therefore will come to nought" (p.97).

"Lord, continue Thy goodness, and fill me with love! I long more fully to glorify God; not so much by outward activity, as by inward conformity to the image of Jesus. What hinders God, to make of one, so vile as I am, another Whitefield? Surely God could bestow as much grace upon me, as He did upon him" (p.98).

"O Lord, have mercy upon Thy poor unworthy servant!" (p.99).



## Chapter Six

# *God's Challenge to Our Generation*

Jesus Christ said He did not come to abolish God's law, but to "fill it full," up to the brim -- to bring out even the *spiritual intent* of the Law! Throughout the "sermon on the Mount," Jesus said, "Ye have heard that it was said by them of old time" (Matt.5:21), and then explained, "But I say unto you" (v.22), and then went on to expound the *spiritual fullness and intent* of God's Law. He showed that mere adherence to the letter of the law was not enough, that we must obey God in our hearts and minds! It is not enough to avoid adultery -- we must even get rid of adulterous thoughts (Matt.5:28). It is not enough to avoid murder -- we must not even "hate" others or to be "angry without cause" (Matt.5:21-22).

Judging by this same principle, therefore, Christ came also to *MAGNIFY the tithing law - not to abrogate it!* It is not enough to tithe according to the "letter of the law," but we must put our hearts and minds and emotions into desiring to obey God and do MORE than is "required" by the letter of the Law! God expects us today to go FAR ABOVE AND BEYOND the mere "requirements" of the Law! He expects us to be like Abraham and Jacob!

### *The Principle of Tithing*

It is true that under special circumstances, Paul did not require the church at Corinth to tithe. He himself tells them the reason for this -- they had "divisions" among them (I Cor.1:10), and Paul said, "I, brethren, could not speak unto you as unto *spiritual*, but as unto *carnal*, even as unto *babes* in Christ" (I Cor.3:1). They were still spiritual *infants, babies*. They were still "carnal." They were not ready, yet, for the "strong meat" of the word of God (Heb.5:12-14).

However, when they became mature enough, Paul no doubt gave them the whole counsel of God and withheld nothing (Acts 20:27). Even to these who were still weak and suspicious and "carnal," however, Paul explained that they had a duty to support God's Work (I Cor.9:7-11), and explained that he had "power" -- or "authority" -- to receive financial support from them, explaining that "we have not used this power; but suffer all things, lest we should hinder

the gospel of Christ" (v.12). He went on, "Even so hath the Lord *ordained* that they which preach the gospel should live of the gospel" (vs.13-14).

If we are truly mature in Christ, then we should have no problem with God's law. I know some feel "burned out" because of how they may have tithed in the past, only to see their money misspent and misused by thieves, crooks and spiritual impostors. On the other hand, the truth of Christ provides healing and nurturing to our souls.

I pity those who don't see the "big picture," and who refuse to put their heart into God's Work today, because of past mistakes. I pity them, when they stand before Christ one day, and present their excuses, one by one, as to why they didn't tithe, and even go beyond (Matt.7:21-23).

To be able to tithe to God's true work is a tremendous opportunity and blessing. Let us therefore "give the more earnest heed" to these things, "lest we neglect so great salvation" (Heb.2:1-3). "Let him that thinketh he standeth take heed lest he fall" (I Cor.10:12).

### *God's Amazing Challenge*

In the book of the prophet Malachi, which is a prophecy for the LAST DAYS, the very time in which we are living, today, God has a vibrant, urgent MESSAGE for all His people, today -- all those who profess to serve Him, who THINK they are serving Him. God has some serious words for all such people to ponder and meditate upon.

God thunders to all of us:

"Return to me, and I will return to you,' says the LORD Almighty.  
But you ask, 'How are we to return?'

"Will a man rob God? Yet you rob me. But you ask, 'How do we rob you?' IN TITHES AND OFFERINGS. You are under a CURSE --  
-- the whole nation of you -- because you are ROBBING ME. Bring the WHOLE TITHE into the store house, that there may be food in my house. TEST ME IN THIS, says the LORD Almighty, and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it" (Mal.3:7-10).

How plain and simple! God expects His true people to *TITHE!* If they don't do this, then they are UNDER A DIVINE *CURSE!* And no one who remains under a divine curse of God, will ever enter the Kingdom of God! All the accursed ones will wind up in the lake of fire and brimstone, Gehenna fire! As Jesus Christ Himself said plainly:

"Depart from me, you who are CURSED, into the eternal fire prepared for the devil and his angels" (Matt.25:41).

God also has a specific, to-the-point message for all those who teach against His tithing law, and who call it "harsh," "cruel," and "a yoke of bondage." God Almighty says to such false ministers and evil shepherds:

"You have said harsh things against me,' says the LORD. Yet you ask, 'What have we said against you?' You have said, 'It is FUTILE to serve God [because tithing keeps you poor]. What did we gain by carrying out his requirements and going about like mourners before the LORD Almighty? But now we call the ARROGANT BLESSED. Certainly the evildoers prosper, and even those who CHALLENGE GOD escape'" (Mal.3:13-15)

Those who claim tithing was only for the Levitical ministry, and that Christians have no need to tithe, that it is done away and abolished, today, will certainly have to answer to Almighty God Himself.

Those who claim it is useless to tithe, and who justify not tithing to support the end-time work of God, and His TRUE ministry, have little or no part in the end-time ministry of God, and will very likely not be in the resurrection of the blessed at the return of Christ. They may be sincere -- they may be innocent of deliberate wrong doing -- but they are spiritually blinded!

Tithing is actually a "spiritual gauge" or "thermometer" which you can use, yourself, to measure your own spiritual condition! If you are not tithing faithfully, and consistently, upon you true increase or income, then you are LAODICEAN -- and you are SPIRITUALLY SICK! And unless you repent, you could be marked for spiritual death -- your sickness could be unto eternal death! It could be "terminal." Think about that!

### *What About YOU?*

Examine yourself! What is YOUR attitude toward "tithing"? Has Satan the devil allowed your mind to be deceived and twisted by his twisted logic by false ministers and deceivers who parade around claiming the law of God is done away, including tithing? Those who say it is useless to carry out God's requirements, such as tithing, or that tithing is not for Christians, have missed the mark -- they have stumbled into sin. And what is "sin"? Sin IS "the transgression of the LAW" (I John 3:4).

People who adamantly refuse to tithe are like renters who adamantly refuse to pay their rent when it is due! They are stealers -- cheaters -- robbers of the treasury of God! By not supporting His Work, they are thumbing their noses at God Himself. As God said to the prophet Samuel, when the people demanded that he give them a king to reign over them, "For they have not rejected thee, but they have rejected ME, that I should not reign over them" (I Samuel 8:7). Those who refuse to tithe to God's true servants are not just rejecting the ministry of the Church of God, in these last days, but they are rejecting Christ and God the Father Himself!

They are the same kind of people who rejected God's government during the time of Samuel the prophet. God says to them, today, "You have not rejected a man, you have rejected ME!"

But what about you? Will you DO what God says? He will BLESS mightily those who obey Him and are faithful, and keep His commandments -- including "tithing"!

## Chapter Seven

# “*The Fear of Tithing*”

Apparently, even some sincere individuals have convinced themselves that the Word of God does not command tithes – that tithing is merely a voluntary, personal decision each one must make for himself. But what men and women may think does not really matter, but what the Word of God declares! As Solomon wrote, “There is a way that seems right to a person, but its end is the way to death” (Prov.14:12, NRSV).

One person recently insisted to me that “tithing is a SIN!” She said that tithing was only commanded to the Levitical priesthood, and since it is done away, and not operating today, that Christians and Jews don’t need to TITHE! It would be “presumptuous.”

What do the Scriptures say about this? Does it matter? Can we get into God’s Kingdom and refuse to tithe? Is failing to tithe a “SIN”? The Word of God says, “Sin IS the transgression of the law” (I John 3:4). So if tithing is part of the Law of God, then failing to do so would constitute SIN – that is, law breaking, in God’s sight! To call “tithing” a SIN would be to call it “breaking God’s Law!” Does God ANYWHERE command us “Don’t tithe!”???

The New Revised Standard Version has this verse: “Everyone who commits sin is guilty of LAWLESSNESS; SIN IS LAWLESSNESS.” In God’s sight, therefore, if tithing is part of the LAW of God, breaking this law constitutes LAWLESSNESS! Only if God commanded, “Do NOT tithe,” would tithing constitute “sin”!

### *The Definition of “SIN”*

The apostle James also wrote: “You do well if you really FULFILL the royal law according to the scripture. . . . But if you show *partiality*, you commit SIN and are CONVICTED BY THE LAW AS TRANSGRESSORS. For whoever keeps the whole law but FAILS IN ONE POINT has become accountable for all of it” (James 2:8-10).

So if tithing is part of God’s law, and you break it, or ignore it, then James says under divine inspiration, you are GUILTY of breaking “all of it” – the whole law!

Solemn, serious words, those! God means what He says! So then – is tithing expected of true Christians, believers in the Messiah Yeshua? Let’s probe to the bottom of this issue which so many wish would just go away, so they can just “do their own thing”!

### *Is Tithing a LAW?*

First of all, what do we mean by the word “Law,” anyway? This word is translated from the Hebrew word *torah* and it really means “TEACHING.” *Strong’s Exhaustive Concordance* says, under “law,” #8451, “a precept or statute.” Its derived from #3384, *yara*, “a primitive root; prop. to *flow* as water; tran. To *lay* or *throw* (espec. an arrow, i.e. to *shoot*)! fig. to *teach*.” *Gesenius Hebrew Lexicon* defines “Torah” as “from the root *yara* . . . to teach. (1) instruction, doctrine . . . (2) law . . .”

Let us recap what the Bible – the Word of God – really teaches us about TITHING!

The first mention of tithing in the Bible is the example of Abraham, the “father of the faithful.” The first time something is mentioned in Scripture is the “key-note” or most important time, in one sense, as it sets the pattern for all to follow. God meant for us to read it *first*.

Abraham’s nephew Lot was taken captive along with many from Sodom. When Abraham was told about it, he gathered his servants and pursued the invading armies, and attacked them by night, routing them and seizing all their spoils, rescuing Lot in the process. He returned to a place known as the Valley of Shaveh, or “the King’s Valley,” and while there “King Melchizedek of Salem brought out bread and wine; he was priest of God Most High. He blessed him and said, ‘Blessed be Abram by God Most High, maker of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand!’ And ABRAM GAVE HIM *ONE TENTH OF EVERYTHING*” (Gen.14:13-20, NRSV).

Some people may want to haggle and split hairs about this verse, but it says plainly Abraham gave Melchizedek one tenth – a TITHE – of “*EVERYTHING*” *he brought back from the victory – ALL the spoils he captured – whether gold, silver, jewelry, clothing, good, weapons, grain, animals, etc.*

In other words, he gave him one tenth of ALL his “increase” – which consisted of ALL the spoils which God gave to him, when He gave him the victory.

This is the example set for us by righteous Abraham, who faithfully obeyed God. In fact, God told Abraham’s son Isaac why He blessed Abraham with the precious promises he gave to him. God said to Isaac, who followed in the footsteps of his father Abraham, “Reside in this land as an alien, and I will be with you, and will bless you; for to you and your descendants I will give all these lands, and I will fulfill the oath that I swore to your father Abraham. I will make your offspring as numerous as the stars of heaven . . . and all the nations of the earth shall gain blessing for themselves through your offspring, because ABRAM OBEYED MY VOICE AND KEPT MY CHARGE, MY COMMANDMENTS, MY STATUTES, AND MY LAWS” (Gen.26:3-5).

Abraham “tithed.” Abraham “obeyed” God’s voice, kept His charge, and His commandments, statutes, and laws! There is obviously a clear connection here! Was this tithe a mere “gift,” or was it divine LAW or TEACHING which God expects from His people?

Notice now the EXAMPLE of Jacob, the grandson of Abraham. As a young man, he was fleeing for his life from his brother Esau, who sought to kill him for stealing his birthright, as Esau saw it. En route to Syria, Jacob spent the night at a place called Beth El, and saw a dream of a ladder reaching to heaven, with angels going up and down. He woke up astonished, and exclaimed, “How awesome is this place! This is none other than the house of God, and this is the gate of heaven” (Gen.28:17). He arose the next morning, set up a stone for a pillar, and called the place Beth El. “Then Jacob made a VOW [an irreversible promise], 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 clothing to wear, so that I come again to my father’s house in peace, *then the LORD shall be my God [he would worship and serve and obey Him!] . . . and of ALL that you give me I will SURELY give ONE-TENTH to you*” (Gen.28:20-22, NRSV).

Here there is an obvious connection between worship of God and the giving of ONE TENTH of one’s increase as a TITHE to God! In other words, Jacob VOWED that he would repent of going his OWN way, and worship the God of his fathers Abraham and Isaac, and TITHE to God, just as they had done! This was not just a “free-will offering,” but a VOW to TITHE upon ALL one’s income!

### *The Law of Moses*

The next mention of tithing is found in Leviticus 27, when God brought Moses and the children of Israel out of Egypt – about 1491 B.C. God says clearly: “ALL TITHES FROM THE LAND, whether the seed from the ground or the fruit from the tree, are the LORD’s; they are HOLY to the LORD” (verse 30).

Here is it plain that the tenth of the increase of the field – produce – and the tenth of the increase in livestock – was to be given to the LORD. God went on, “All tithes of herd and flock, every tenth one that passes under the shepherd’s staff, shall be holy to the LORD” (verse 32)

Some have reasoned that this means that tithing only applies to FARMERS and RANCHERS – so our modern generation are not required to tithe a tenth of their income – that which constitutes their own “increase” from labor and God’s blessings. But does God play favorites? Is He unfair? Would He “penalize” poor farmers, who have a hard time earning a living, and allow other forms of labor to go free from His laws of tithing?

The apostle Paul declared unswervingly, “For God shows NO PARTIALITY” (Romans 2:11, NRSV). “For there is NO RESPECT OF PERSONS with God” (KJV). “For God shows no partiality [undue favor or unfairness; with Him one man is not different from another]” (Amplified Parallel Bible).

“For the LORD your God is God of gods and Lord of lords, the great God, mighty and awesome, *who is NOT PARTIAL and takes no bribe*, who executes justice for the orphan and the widow, and who loves the strangers, providing them food and clothing” (Deut.10:17-18, NRSV).

King Jehoshaphat of ancient Judah declared: Now, let the FEAR of the LORD be upon you; *take care what you do, for there is no perversion of justice with the LORD our God, OR PARTIALITY, or taking of bribes*” (II Chron.19:7).

How plain to those WILLING to understand, and who are not tempted to twist or pervert the Words of the living GOD! Tithing in the Old Testament was REALLY UPON ALL the increase – not just animals and produce!

The Encyclopedia Judaica says as much. It declares:

“The property which was subject to tithe in Israel was grain, new wine and new oil (Deut.14:23, etc.), as well as cattle and sheep (Lev.27:32). However, in a general context the tithe appears to embrace ALL KINDS OF PROPERTY. Abraham gives Melchizedek a tenth of everything, which seems to refer to the booty of the war, and Jacob vows that ‘he will set a tenth from all that God will give him’ (Gen.28:22). In Mesopotamia, there is evidence of tithes from agricultural produce, cattle and sheep, slaves, donkeys, wool, cloth, wood, metal production, silver, gold, et al. It seems, therefore, that the specification in the Priestly and Deuteronomic codes refers only to the most common objects of tithing in Israel” (“Tithe,” vol.15, p.1158).

Yet some stubborn, opinionated men and women who HATE the very idea of giving God TEN percent of their income, self-righteously point to these verses in Leviticus 27:3-32, and have the audacity, the sheer “cajones,” as the Spanish would say, to claim that *only poor farmers must tithe on their agricultural produce and livestock!*

It seems to me that such people have allowed themselves to become deliberately “blinded” to the entire PRINCIPLE of tithing and totally IGNORE the clear examples of both Abraham and Jacob, the first two instances where TITHING IS MENTIONED in the Scriptures, and which therefore are our Biblical “Precedents” – constituting Biblical LAW showing us what WE ought to be doing, if we want also to be considered Abraham’s seed, and HEIRS according to the promises of God!

As the apostle Paul wrote in Galatians, “And IF you belong to Christ, then you are ABRAHAM’S OFFSPRING, *HEIRS ACCORDING TO THE PROMISE*” (Gal.3:29).

If we are “heirs according to the promise,” then assuredly God expects us to LIVE LIKE ABRAHAM, OBEY GOD’S COMMANDMENTS, AND FOLLOW ABRAHAM’S EXAMPLE! And of course, that would include TITHING upon that which comes into our possession as “INCREASE”!

Abraham tithed upon ALL that he gained in his enormous victory over the alien kings. That included not just farm produce, or vegetables, grains, or the fruit of trees, or the increase in

livestock. He tithed upon gold, silver, jewelry, clothing, expensive garments, weapons, saddles, horses, iron, brass, EVERYTHING that constituted “increase” to him and his servants!

God is no respecter of persons and He desires that His children, true Christians and followers of the Messiah, to FOLLOW Abraham’s example!

In fact, Jesus Christ Himself clearly said so!

### ***What Did Christ Teach?***

Some try to tell us that Christ did away with the tithing law. They believe the sacrifice of Christ abolished the need to pay tithes. In other words, the “tithing law” was “nailed to the cross”! Some even rationalize that the Holy Days and Sabbaths were NOT nailed to the cross, nor the Ten Commandments, but *tithing was!*

What about that argument? Was tithing “in place” so long as Christ was still alive in the flesh, but disappeared upon His death on the cross? Did it disappear along with the Levitical priesthood?

Let’s analyze this. God said to Moses, “To the Levites I have given every tithe in Israel for a possession in return for the service that they perform, the service in the tent of meeting” (Numbers 18:21). In other words, God paid the Levites the tithe given by all the other Israelites, as their own income, and to do the service of the Tabernacle, to provide for their living and to enable them to teach the people God’s laws. This enabled them to conduct their ministry and service.

When Christ was on the earth, He taught His disciples, “Do NOT think that I have come to do away with or undo the Law or the Prophets; I have come not to do away with or undo but to COMPLETE and FULFILL them. For truly I tell you, until the sky and earth pass away and perish, *not one smallest letter nor one little hook [identifying certain Hebrew letters] will pass from the Law until ALL THINGS [it foreshadows] are accomplished.* Whoever then breaks or does away with or relaxes one of the least [important] of these commandments and teaches men so shall be called least [important] in the kingdom of heaven, but he who practices them and teaches others to do so shall be called great in the kingdom of heaven” (Matt.5:17-19, Amplified Parallel Bible).

The laws concerning TITHING are far more than a smallest “letter” or a “little hook” in letters of the Hebrew alphabet! So, as Christ said, the LAWS concerning TITHING **HAVE NOT PASSED AWAY OR PERISHED!**

Showing the truth of this conclusion, Christ Himself named TITHING as something that SHOULD be practiced both in His day and today!

HOW PLAIN! Do you want to argue with Christ Himself?

### *Failures of the Pharisees*

*But Christ even mentioned tithing SPECIFICALLY!*

*Notice!*

In the 23<sup>rd</sup> chapter of Matthew, Christ excoriated the Pharisees for their false teachings and practices. He called them “hypocrites,” “blind,” “fools,” “blind guides,” “blind men,” “pretenders,” and even “serpents” and “spawn of vipers.”

In verse 23, He spoke of them in relation to tithing itself. What did He say? “Woe to you, scribes and Pharisees, pretenders (hypocrites)! For you give a TENTH of your mint and dill and cumin, and have neglected the weightier (more important) matters of the Law – right and justice and mercy and fidelity. These you ought [particularly] to have done, WITHOUT NEGLECTING THE OTHERS” (Matt.23:23).

Says the Amplified Parallel Bible: “Woe to you scribes and Pharisees, pretenders (hypocrites)! For you give a tenth of your mint and dill and cumin, and have neglected and omitted the weightier (more important) matters of the Law – right and justice and mercy and fidelity. These you ought [particularly] to have done, without neglecting the others.”

Or as the Moffatt translation has it: “These latter you ought to have practiced – without omitting the former.”

Here Christ said clearly that tithing was a right and godly duty and should NOT BE NEGLECTED OR OMITTED!

But was He only speaking to the Pharisees, or to ALL of us? Remember, God has NO PARTIALITY between people! Notice in verses 2-3, Yeshua said, “The scribes and Pharisees sit on Moses’ seat [of authority]. So observe and practice ALL THEY TELL YOU [which they derive from Moses, of course – not their own additions or enactments]; but do not do what they do, for they preach but do not practice.”

In Matthew 23:23, our Messiah, Jesus Christ, was showing the shortcomings and faults of the Pharisees. On this point of tithing, He said they did tithe, even little things, but did not show justice, mercy, or faith in their works. But notice – He DID say they *were right* to “tithe,” but said this was NOT ENOUGH! Tithing alone fell short of the mark which God requires of us. If we didn’t at least “tithe,” then He implied we would be FAR, FAR short of the mark – not even as righteous as the Pharisees (compare Matt.5:20 where He said our righteousness must EXCEED that of the Pharisees and scribes!). So we are commanded to TITHE, and then to GO BEYOND TITHING!

Moses clearly taught tithing, Abraham and Jacob clearly tithed, so Christ said we should ALSO tithe, following their example. He said the Pharisees were RIGHT to tithe, but should not neglect weightier matters – like justice, mercy and faith or fidelity!

In another example, a parable, Jesus made this equally plain. Yeshua told His disciples, “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee, standing by himself, was praying thus, ‘God, I thank you that I am not like other people: thieves, rogues, adulterers, or even like this tax collector. I fast twice a week; I *give a TENTH of all my income.*’ But the tax collector, standing far off, would not even look up to heaven, but was beating his breast and saying, ‘God be merciful to me, a sinner!’ I tell you, this man went down to his home justified rather than the other; for all who exalt themselves will be humbled, but all who humble themselves will be exalted” (Luke 18:10-14, NRSV).

Notice! This Pharisee TITHED on ALL of his INCOME! Not just on herbs, vegetables, grains, produce, or animals, but upon EVERYTHING! That was the custom of the Pharisees – they taught TITHING! And Christ clearly said that they SHOULD tithe – but they should also go FAR BEYOND MERE TITHING! Tithing itself is not enough to gain entrance into God’s Kingdom!

### *Tithing Part of the Levitical Law of Sacrifices?*

Some think they have found an “escape hatch” from tithing, by lumping “tithing” together with the law on sacrifices and the Levitical priesthood. Is that possible?

Before answering this question, let me ask YOU a question, dear reader. Tithing – was it introduced BY Moses or long BEFORE the time of Moses?

This is important!

Notice what Paul wrote to the Galatians in this regard: “Brothers and sisters, I give an example from daily life: once a person’s will has been ratified, no one adds to it or annuls it. Now the promises were made to Abraham and to his offspring . . . who is Christ. My point is this: *the LAW [of Moses] which came four hundred thirty years later, does NOT annul a covenant previously ratified by God, so as to nullify the promise. . . . Why then the Law? It was ADDED because of TRANSGRESSIONS*” (Gal.3:15-19, NRSV).

The New King James has it this way: “And this I say, that the law, which was four hundred and thirty years LATER, cannot annul the covenant that was confirmed BEFORE by God in Christ, that it should make the promise of no effect. . . . What purpose then does the law serve? It was ADDED because of TRANSGRESSIONS, till the Seed should come to whom the promise was made.”

To paraphrase Paul, my point is this: The Law of Moses, or any part of it which was fulfilled by Christ’s sacrifice, and therefore done away or abolished for Christians, DOES NOT DO AWAY WITH OR ANNUL THE COMMANDMENTS, STATUTES AND LAWS OF GOD WHICH PRE-EXISTED MOSES! That is to say, Abraham TITHED, and he lived 430 years before Moses, so even IF certain parts of the Law of Moses are not in effect today, that does not do away with or abolish TITHING, WHICH WAS GOD’S LAW IN THE DAYS OF ABRAHAM – which he performed, setting us an example!

Notice also – the LAW was “ADDED” Paul said – because of “TRANSGRESSIONS”! But for there to be “transgressions,” there had to be a LAW in effect which was being “transgressed,” or broken! The Law which was ADDED in Moses’ day was the Levitical priesthood with all its rituals, washings, and ablutions.

Ferrar Fenton makes this clear in his translation: “And I assert this – the RITUALS, BEGINNING FOUR HUNDRED AND THIRTY YEARS AFTER, could not cancel a Settlement previously established by God, so as to abolish the promise. For if the inheritance comes from a RITUAL, it is no more from a promise. Why, then, the law? It was established because of SINS, until the Heir should come in whom were the promises,” Paul says (Gal.3:17-19, Ferrar Fenton).

Thus the ADDED law of rituals was fulfilled in Christ – not the law of the Ten Commandments, statutes, judgments, and the entire moral, spiritual Law! Write for my articles, “Law and Grace,” “Was the Law Nailed to the Cross?”, “A New Look at Galatians,” “Is Obedience Required for Salvation?”).

At Mount Sinai, God repeated His Law which had been in force from Adam and Eve – including the TITHING teaching, obeyed by Abraham and Jacob who are directly mentioned. Because of this “transgression,” God added the law of sacrifices and offerings and the Levitical priesthood, to be a sort of ‘School Master’ – a GUIDE to point them toward Christ and His final fulfillment of the rituals and sacrifices!

### ***The Law – a “Tutor”***

What was the PURPOSE of the law of rituals?

Speaking of the ritualistic law, Paul wrote, “Therefore the law was our Tutor to bring us to Christ, that we might be justified by faith. But after faith has come, we are *no longer under a tutor*” (Gal.3:24-25).

Ferrar Fenton has this passage: “But before the faith came, we were anchored and sheltered under a law, until the revelation of that future faith. So that the law became a LEADER of our childhood to Christ, in order that we might be made righteous from faith. But the faith having come, we are no longer under *THE LEADER of our childhood*” (Gal.3:23-25).

### ***The Ritualistic Law***

Only the ritualistic law was abolished. Notice!

Paul tells us that since Christ came, and paid the penalty of our sins, being a sin-offering for us (II Cor.5:21), therefore we don’t have to offer animal sacrifices any more. Then he goes on, speaking of the first sanctuary or tent, or Temple, which no longer exists, “This is a symbol of the present time, during which gifts and sacrifices are offered that cannot perfect the conscience of the worshiper, but deal ONLY with food and drink [offerings] and various

baptisms [washing oneself in the mikvah bath], regulations for the body *imposed until the time comes to set things right*" (Hebrews 9:9-10, NRSV).

"The Holy Spirit thus indicating that the way for the holy was not yet to be made visible while the first tabernacle was standing, which was a representative to the then existing time; while gifts and sacrifices were offered, unable to perfect the worshiper's conscience, only consisting of food and drink, and different washings, and bodily purifications, until a time of rectification arrived" (Heb.9:9-10, Ferrar Fenton).

The rituals of the sanctuary and Temple are no longer required for God's people. That is clear. *But was tithing a part of the RITUAL LAW?*

Was the tithing law also abolished – superceded – done away?

*Not at all – for it preceded the law of rituals and the Levitical priesthood by at least 430 years! The ritualistic law was ADDED TO God's law which already existed, in the time of Abraham!*

So what then happened to the tithes, and the tithing law?

### ***Is Tithing a "SIN"?***

One minister years ago wrote a booklet in which he claimed that "tithing" was a SIN! Would it be a "sin" for God's people to tithe, today? A lady hit me with that argument in the past few months. It is strange how Satan the devil can twist, distort, and wrap the minds of people into Gordian knots which cannot be unraveled – only sliced apart by a sharp Sword, the Word of God!

How could tithing possibly be a "sin"?

As we have seen, according to the inspired words of the apostle John, sin is by definition "the transgression of the LAW" (I John 3:4)! "Sin" therefore is breaking God's LAWS! Yet we saw that tithing itself is an integral PART of God's Law!

By saying tithing breaks God's Law would mean, in effect, that the law says, "Thou shalt NOT tithe" – so then to tithe would be to break the Law.

How absurd!

Did Abraham break the law by his tithing (Gen.14:20; Heb.7:1-10)? No, he OBEYED God's "voice, and kept my commandments, my statutes, and my LAWS" (Gen.26:5).

Would it be a SIN to tithe today, following Abraham's example? He was the father of the faithful – he obeyed God – he tithed. He set us an EXAMPLE and we are his children if we follow his example, as Isaac and Jacob did. Because of his OBEDIENCE Abraham received God's promises!

As James wrote, “Was not our ancestor Abraham justified by works when he offered his son Isaac on the altar? You see that faith was active along with his works, and faith was brought to completion by the works” (James 2:21-22, NRSV).

Surely, Satan the devil would LOVE to have all God’s people deceived on this point, and to delude them into thinking that TITHING itself would constitute being a SIN in God’s sight!

How clever he is to manipulate the thinking of people to twist them around so that black appears white, sweet seems sour, and darkness is declared to be “light”! Isaiah the prophet warned, “Woe to those who call evil good and good evil, who put darkness for light and light for darkness, who put bitter for sweet and sweet for bitter!” (Isaiah 5:20, Amplified Parallel Bible).

### *God’s Laws are Eternal*

God says, “I CHANGE NOT” (Malachi 3:6). His LAW never changes either – David wrote in the Psalms, “the law of the LORD is perfect” (Psalm 19:7).

In another Psalm, David declared: “All His commandments are sure. They stand fast FOR EVER AND EVER” (Psalm 111:7-8). Notice the word “All.” “All His commandments.” That surely includes the TITHING commandment!

Jesus Christ Himself declared to a young rich man, “If thou wilt enter into life, keep the commandments” (Matt.19:17). Notice the little word, “IF.” And the word, “KEEP.” And the word “Commandments”!

God’s laws, including tithing, are eternal and last forever and ever. What is so complicated and confusing about that fact? And tithing is one of His laws ordained from the time of the creation of mankind. Abraham showed us that we who are faithful to God ought to TITHE to Him, just as Abraham did!

David, a man after God’s own heart (Acts 13:22), declared, “O that my ways may be steadfast in keeping your statutes! Then I shall not be put to shame, having my eyes fixed on ALL YOUR COMMANDMENTS” (Psalm 119:5-6, NRSV).

David also exclaimed, “With my whole heart I seek you; do not let me STRAY from your commandments” (verse 10).

He averred, “I RUN the way of your commandments, for you enlarge my understanding” (verse 32). “Give me understanding, that I may keep your LAW and observe it with my WHOLE HEART. Lead me in the path of your commandments” (verses 34-35).

David also said God’s law is eternal, writing, “I will keep your law continually, forever and ever” (verse 44).

Did David have an “attitude adjustment problem” with tithing? Was his attitude out of whack? Did he despise God’s law and hate it, as so many seem to do today?

I should not think so. Notice! David declared, “I find my delight in your commandments, because I LOVE them. I revere your commandments, which I LOVE, and I will meditate on your statutes” (Psalm 119:47-48).

David said, “I believe in your commandments. Before I was humbled [corrected, reproved, rebuked] I went astray, but now I KEEP [observe, obey] your word” (verses 66-67). In fact, David declared, “The LAW of your mouth is better to me than THOUSANDS of gold and silver pieces” (verse 72).

David did not amass wealth for himself. He gave GENEROUSLY to God, FAR MORE than a mere tenth of his income!

In fact, David asserted, “Oh, how I LOVE your law! It is my meditation all day long. Your commandment makes me wiser than my enemies, for it is always with me” (Psalm 119:97-98).

What does God think of those who go astray, and who do NOT faithfully “tithe”?

David warned, “You SPURN all who go astray from your statutes; for their cunning is in vain” (v.118). All the wicked, who disobey God, he said, “are counted as dross; therefore I love your decrees. My flesh trembles for fear of you, and I am afraid of your judgments” (vs.119-120).

Again, David spoke of the eternity of God’s commandments. He said, “Yet you are near, O LORD, and all your commandments are true. Long ago I learned from your decrees that *that you have established them FOREVER*” (Psalm 119:151-152). He added, “Look on my misery and rescue me, for I do NOT FORGET your law” (v.153).

If we do not forget God’s law, or ignore it, then this Scripture implies strongly that God will RESCUE us when vehement winds arise and severe trouble comes – such as the onrushing Great Tribulation! Have you ever thought of that? But for those who ignore tithing, for whatever reason – what promise of safety and security do they have?

In concluding this amazing Psalm, David cries, “I have gone astray like a lost sheep; seek out your servant, for *I do not forget your commandments*” (Psalm 119:176).

### ***Is Tithing for “Gentiles”?***

Some have claimed that the Gentiles are not required to tithe. This argument, too, is merely a matter of self-justification by those who claim to be Gentiles, or self-righteous and better than others. God is not a God of partiality. He shows no respect of persons. God’s Law is a UNIVERSAL LAW! It applies to EVERYBODY! As I showed before, there is NO PARTIALITY WITH GOD! His laws apply to ALL HUMAN BEINGS!

The truth is, tithing is a Law of God given for ALL HIS PEOPLE, whoever they are. Gentiles upon conversion become ABRAHAM'S SEED, and subject to all the Laws God gave Abraham and his descendants, all ISRAEL (Gal.3:29!

The apostle Paul declared that the Church itself, which Jesus Christ came to build (Matt.16:18), is the "*Israel of God*" (Gal.6:16).

In the book of Romans, Paul tells us that God gives His Holy Spirit only to "those who OBEY HIM" (Acts 5:32). We also read in Romans, that the Gentile believers are grafted into the trunk of the tree of Israel (Rom.11:13-27). They, too, become part of the NEW COVENANT!

### *The Acts 15 General Conference*

Should Gentiles tithe? The apostle James and the apostles at Jerusalem wrote to the Gentile churches, about a very serious matter, in AD 51. Certain false brethren were claiming that all Gentile men had to be circumcised, when they were baptized, and to keep the ENTIRE law of Moses (together with the Rabbinical enactments and interpretations), to be saved. Paul vehemently disagreed with this teaching, and went up to Jerusalem to get it settled once and for all.

Peter spoke up at the conference and said to the "new Pharisees," as I would call them, "Now therefore why are you putting God to the test by placing on the neck of the disciples a YOKE OF BONDAGE [all the Rabbis' *halakah* and rulings making Judaism into a yoke of onerous bondage] that neither our ancestors nor we have been able to bear?" (Acts 15:10).

James, the ruling apostle for the headquarters church, the brother of Christ, then said, after much discussion, "Therefore I have reached the decision that we should not trouble those Gentiles who are turning to God, but we should write to them to abstain only from things polluted by idols and from fornication and from whatever has been strangled and from blood. For *in every city, for generations past, MOSES has had those who proclaim him, for he has been read aloud EVERY SABBATH in the synagogues*" (Acts 15:19-21, NRSV).

Now, obviously, James was not saying that the Gentiles could break every law of God except eating food polluted by idols, fornication, or eating things strangled or blood. He mentioned those particular items because Gentile society was RIFE and filled with those practices, and they would have to be extraordinarily careful in order not to become contaminated spiritually by engaging in such practices. James was merely STRESSING these items, for that reason. He said, in effect, "Look! The LAWS of God are read EVERY SABBATH in the synagogues, which the Gentiles are attending, so we don't need to remind them of that." In other words, every Sabbath, every week, the Gentile believers, who were going to synagogue services, were being TAUGHT the laws of Moses – that is, the Laws of God given to Moses at Mount Sinai, as well as the entire Old Testament or Tanach. They were hearing the five books of Moses read from every Sabbath, and the whole Torah completed every year or ever three years, depending on the reading cycle in the synagogue!

This means that they were hearing TITHING PREACHED from the Torah every year!

### *What IS the “New Covenant”?*

Those who deny tithing is a law of God often say that it was only a part of the Old Covenant. But those under the New Covenant don't need to pay attention to the Old Covenant and its laws and commandments.

Is this true?

Let's ignore human opinions, which can be DEADLY, and turn to the Word of God for guidance, to answer this question. What is the New Covenant, and what are its terms and conditions?

According to the apostle Paul, the New Covenant is based on the SAME LAWS AS THE OLD COVENANT! Notice the truth! Paul wrote, quoting God Himself: “For this is the covenant I will make with the house of Israel after those days, saith the Lord; I will put MY LAWS into their mind, and write THEM on their hearts . . .” (Heb.8:10). Or, as the New Revised Version has it: “For if that first covenant had been faultless, there would have been no need to look for a second one. God finds fault with THEM [the PEOPLE!] when he says: ‘The days are surely coming, says the Lord, when I will establish a NEW covenant with the house of Israel and with the house of Judah; not like the covenant I made with their ancestors, on the day when I took them by the hand to lead them out of the land of Egypt; *for they did not continue in [OBEY] my covenant*, and so I had no concern for them, says the Lord. THIS is the covenant I will make with the house of Israel *after those days*, says the Lord: I will PUT MY LAWS IN THEIR MINDS [not on tablets of stone!], and WRITE THEM ON THEIR HEARTS, and I will be their God and they shall be my people” (Heb.8:7-10, NRSV).

Notice! The New Covenant is based on the *same system of divine Laws* – including tithing. God did not find fault with His laws. He found fault with the PEOPLE, who refused to continue observing His laws – including the law of TITHING!

This is made plain in the book of Malachi. Notice! God said to Israel: “Ever since the days of your ancestors you have turned aside from my statutes and have not kept them. Return to me, and I will return to you, says the LORD of hosts. But you say, ‘How shall we return?’

“Will anyone rob God? Yet you are ROBBING ME! But you say, ‘How are we robbing you?’ IN YOUR TITHES AND OFFERINGS! You are cursed with a curse, for you are robbing me – the whole nation of you!

“Bring the FULL TITHE into the storehouse, so that there may be food in my house, and thus PUT ME TO THE TEST, says the LORD of hosts; see if I will not open the windows of heaven for you and pour down for you an OVERFLOWING BLESSING. I will rebuke the locust for you, so that it will not destroy the produce of your soil; and your vine in the field shall

not be barren, says the LORD of hosts. Then all nations will count you happy, for you will be a land of delight, says the LORD of hosts” (Mal.3:7-12, NRSV).

Notice clearly, and make no mistake. Rub the sleep from your eyes, and WAKE UP! God means exactly, precisely, what He says! God says to fail to tithe is ROBBING HIM, the worst kind of robbery of all! And those who FAIL to tithe on their increase are, He says, UNDER A DIVINE CURSE!. The curses for disobeying God’s laws and transgressing His Covenant are listed in Leviticus 26 and Deuteronomy 28. Read those chapters – and WEEP, if you are not obeying God and keeping His commandments, including the very important TITHING LAW!

God challenges us to see if we will put Him to the test, or refuse to do so!

### *The Melchizedek Priesthood Revisited*

The Old Testament laid the FOUNDATION, which included tithing. The New Testament is the CAPSTONE, and does not need to re-lay the foundation, but rather builds ON TOP OF that foundation.

Therefore it was not necessary for the tithing LAW to be repeated in the NEW testament. That was understood by the people!

Nevertheless, God DID explain to the Church just how tithing fit in with the New Testament Church. We read the mystery solved in the 7<sup>th</sup> chapter of the book of Hebrews. Let’s review this chapter once again, and be sure that we understand it!

The apostle Paul wrote, “This Melchizedek was king of Salem and priest of God Most High. He met Abraham returning from the defeat of the kings and blessed him, and Abraham gave him a tenth of everything. First, his name means ‘king of righteousness’; then also, ‘king of Salem’ means ‘king of peace.’ Without father or mother, without genealogy, without beginning of days or end of life, like the Son of God he remains a priest forever. Just think how great he was: Even the patriarch Abraham gave him a TENTH of the plunder! Now the law requires the descendants of Levi who become priests to collect a tenth from the people . . . One might even say that Levi, who collects the tenth, PAID the tenth through Abraham, because when Melchizedek met Abraham, Levi was still in the body of his ancestor” (Heb.7:1-10, NIV).

Christ Jesus, however, is a priest forever, “one in the order of Melchizedek” (Heb.7:11), for it is written in the Scriptures, “You are a priest forever, in the order of Melchizedek” (verse 17; see also Psalm 110:4).

Paul went on to show that perfection cannot come through the Levitical priesthood, and that therefore the priesthood has once again been changed to Jesus Christ of the Melchizedek priesthood (Heb.7:11-28). Therefore, concerning tithing and to whom we should pay tithes, Paul says, “For when there is a CHANGE of the priesthood, there must also be a *change* of the LAW” (Heb.7:12). What is this “change”?

Notice! Paul did NOT say the Law is “abolished.” He just said it is “CHANGED”!

Jesus is of the tribe of Judah (v.14), not Levi. Therefore, Paul implies very clearly here, tithes should now be paid no longer to the Levitical priesthood but to the representatives of Jesus Christ, of the Melchizedek priesthood!

This principle is so obvious that it almost begs the question. This does not say the tithing “law” itself was done away with by Christ, but that the law of *tithing to the Levitical priesthood* is what has been done away or abolished.

In other words, now we should once again follow the example of *Abraham*, the father of the faithful, and of Jacob – and tithe to the “Melchizedek” priesthood, today – that is, the true representatives of “Melchizedek” or Jesus Christ Himself!

### ***A “Changed” LAW Is Not an “Abolished” Law***

Therefore, Paul writes, “The former regulation [of tithing to the Levites] is SET ASIDE because it was weak and useless (for the law [of tithing to the Levites] made nothing perfect), and a better hope is introduced by which we draw near to God”(Heb.7:18-19). The Levitical priesthood with all its continual round of offerings and sacrifices could make nobody perfect or pure in God’s sight – but only the priesthood of Jesus Christ can save us! Paul explained, “Such a high priest meets our need – one who is holy, blameless, pure, set apart from sinners, exalted above the heavens. Unlike the other high priests, he does not need to offer sacrifices day after day, first for his own sins, and then for the sins of the people. He sacrificed for their sins once for all when he offered himself” (Heb.7:26-27, NIV).

So we are commanded to no longer tithe to the abolished Levitical priesthood but rather to the MELCHIZEDEK PRIESTHOOD – TO JESUS CHRIST AND HIS ORDAINED MINISTRY OF HIS TRUE CHURCH – HIS TRUE, PROVED AND TESTED, CALLED AND CHOSEN MINISTERS!

Tithing is an act of WORSHIP which God commands. If we fail to tithe to God, we are not really “worshiping” Him but we would be “holding back” from truly worshiping Him. It is a spiritual TEST! Are you passing the test on a regular basis? Do you tithe?

Paul wrote, “EXAMINE YOURSELVES WHETHER YOU ARE LIVING IN THE FAITH. TEST YOURSELVES. Do you not realize that Jesus Christ is IN you? – unless, indeed, you FAIL to meet the test!” (II Cor.13:5, NRSV).

Jesus put it plainly when He warned against the greed and avarice and selfishness of the heart of man, in saying to His true worshipers and disciples, “Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moth and rust do not destroy, and where thieves do not break in and steal. For where your treasure is, there your heart will be also” (Matt.6:19-21).

### *Tithing “Hatred”*

I sometimes get the strong impression, from some of the letters I receive, that some people just utterly HATE the very idea of “tithing.” One man sat in my living room, and after a Bible study, he just BLASTED the very idea of tithing! I tried to reason with him, but he was adamant – confused – and his mind was made up – just like concrete – “all mixed up and permanently set”!

I think such people often feel so negative because they feel victimized and were taken advantage of by some previous church affiliation! In the past unscrupulous shepherds extorted from them one, two or three tithes, and who virtually kept them as economic slaves and in the “poor house.” They abused them and ran roughshod over them!

Ezekiel prophesied of such shepherds. God declared of them, “You eat the fat, you clothe yourselves with the wool, you *slaughter* the fatlings; but you do not feed the sheep. You have not strengthened the weak, you have not healed the sick, you have not bound up the injured, you have not brought back the strayed, you have not sought the lost, but with *FORCE AND HARSHNESS YOU HAVE RULED THEM*” (Ezek.34:3-4, NRSV).

I regret what others may have done in the past to bilk people of their hard-earned money, or to defraud them and rob them of what was to some degree rightfully their own. However, regardless of the sins of others in the past who sought to “lord it over” God’s people, and who enforced multiple tithes under pain of disfellowshipment and spiritual threats of eternal death, whose evil tactics and extortionary teachings I totally reject – nevertheless, it is plain from Scripture, to anyone who has a clear and unprejudiced view of the subject -- that Jesus Christ did NOT do away with the principle of giving one tenth of one’s income to God and His TRUE representatives! Long before Levi was ever born, long before the Levitical priesthood, ABRAHAM TITHED FAITHFULLY to God’s Representative, Melchizedek!!

Will we do so, today?

Yeshua – Jesus Christ – warns us all, “For I tell you that unless your righteousness surpasses that of the Pharisees and the teachers of the law” -- and remember, *THEY TITHED EVEN ON TINY, LITTLE THINGS!* – “YOU WILL CERTAINLY NOT ENTER THE KINGDOM OF HEAVEN” (Matt.5:20, NIV).

Strong words, those! And those are the words of the very Messiah, Jesus Christ, HIMSELF! Will we believe HIM? May God help us to do so, and whole-heartedly, like king David!

Nowhere in the entire New Testament is there a specific Scripture which unequivocally does away with the tithing principle, or general law of tithing. I find where the law of tithing *to the Levites* has been CHANGED, yes; but not the law of tithing, itself! The law was only changed in to whom the tithes are to be PAID – God’s ministry instead of the Levitical ministry! How clear! It simply was not abolished. God’s requirements for salvation do not change from one century or millennium to the next. What was valid for the days of Abraham and Jacob and their time is still very much in force, today!

Some who believe that tithing is done away, however, cite Hebrews 7:8 as proof. Notice! My Bible in this verse says simply, “And here [on earth] men that die receive *tithes*; but there [in heaven, at God's throne] he [Christ] RECEIVETH THEM, of whom it is written that he lives.”

One man had the sheer gall to inform me that the book of Hebrews shows that now the Melchizedek priesthood – that is, Christ – should receive our tithes. But, he argued, *since He is in heaven, we have no way to pay tithes to Him -- and therefore no obligation to pay tithes to anyone here on earth!*

What preposterous nonsense!

So he claims tithing is for all practical purposes abolished!

Rather, the Messiah said, “I will build My CHURCH” (Matt.16:18). He appointed MINISTERS to rule over and govern His flock (Heb.13:8, 17; Eph.4:11-14; I Cor..12:28). Our Lord Jesus Christ has representatives – His ministers, His servants here on this earth, who are responsible to Him for carrying out and doing His Work, preaching the gospel! They are the ministers of the NEW Covenant! Therefore, the tithes of God’s people should be paid directly to them, as His agents, to do His Work! What could be simpler than that? In other words, God’s true, divinely called and appointed ministers should now receive the tithes of God’s people, His called-out ones, His *ecclesia*, to do His spiritual Work, for Him, even as the Levites did during Old Testament times!!

Notice Hebrews 7:8 again. This verse clearly says that *Jesus Christ in Heaven RECEIVES TITHES!* The *Englishman’s Greek Interlinear* has it: “And here men that die receive tithes; but there *he receiveth them*, of whom it is witnessed that *he liveth.*”

In other words, Melchizedek – Christ – *still lives*, and STILL receives tithes!

Says the Amplified Bible:

“Furthermore, here [in the Levitical priesthood] tithes are received by men who are subject to death; while there [in the case of Melchizedek], they ARE RECEIVED by one of whom it is testified that HE LIVES [perpetually].”

The subject of the verse is plainly TITHING. The Levites, during their priesthood, received tithes; and Jesus, the Head of the Church of God, receives tithes, being a High Priest after the order of Melchizedek (Heb.7:1-17). How does He do this? Not by our sending them up to His throne via a rocket ship or space shuttle to Heaven, obviously! But through our tithing directly to His true ministry, His true servants, who are doing His Work here on earth!

But notice again! This verse says Jesus receives *tithes* today! Not just “offerings” or “donations” but TITHES! That’s what this verse PLAINLY SAYS! How interesting! Therefore, this verse actually PROVES that tithing is a LAW of God, even today, since Christ (Melchizedek) STILL LIVES, and guides His Church on earth!!

How could Jesus be receiving “tithes” today, as a high priest of the order of Melchizedek, unless the LAW requiring tithing to the Levites has been CHANGED BACK to the ORIGINAL Law, illustrated by the account in Genesis where Abraham himself gave a “tenth” or “tithe” of ALL to Melchizedek (Gen.14:20)?

“He gave him a *tenth of all*,” the book of Genesis states. We should do the very same thing, but tithing our income to God’s true ministers, those who are doing His Work, here on the earth, today!

### ***Satan, the Abuser and Counterfeiter***

Satan the devil is a counterfeiter. God gave mankind the tithing law, for our good, but Satan counterfeited it in his pagan religious institutions. He even invaded the church of God, and corrupted its practices, over the centuries. He led ministers off, and put in brutal, slavish dictators over many of God’s people (Acts 20:28-31). Abraham was not practicing a pagan custom, based on greed and avarice, but a godly and holy Law based on the concept of giving back to God, and blessing God, from whom we receive every good gift (James 1:17). When we tithe, we give back to God a small portion of what He has given to us, for Him to use to bless others! Thus we become directly involved in a wonderful way in His Work on this earth.

As we have seen, Yeshua came to magnify and fill up to the brim God’s Law – not to abolish it (Matt.5:17). Judging by this same principle, therefore, Christ came also to *MAGNIFY the tithing law -- not to abrogate it!* It is not enough to tithe according to the “letter of the law,” but we must put our hearts and minds and emotions into desiring to obey God and do MORE than is required by the letter of the Law! God expects us today to go FAR ABOVE AND BEYOND the mere requirements of the Law! He expects us to be like Abraham and Jacob!

### ***Dealing with “Carnal” People***

It is true that under special circumstances, Paul did not require the church at Corinth to tithe. He himself tells them the reason for this – they had “divisions” among them (I Cor.1:10), and Paul said, “I, brethren, could not speak unto you as unto *spiritual*, but as unto *carnal*, even as unto *babes* in Christ” (I Cor.3:1). They were still spiritual *infants, babies*. They were still “carnal.” They were not ready, yet, for the “strong meat” of the word of God (Heb.5:11-14).

However, when they became mature enough, Paul no doubt gave them the whole counsel of God and withheld nothing (Acts 20:27). Even to these who were still weak and suspicious and carnal, or fleshly-minded, however, Paul explained that they had a duty to support God’s Work (I Cor.9:7-11), and explained that he had “power” -- or “authority” – to receive financial support from them, explaining that “we have not used this *power*; but suffer all things, lest we should hinder the gospel of Christ” (v.12). He went on, “Even so hath the Lord *ordained* that they which preach the gospel should live of the gospel” (vs.13-14).

If we are truly mature in Christ, then we should have no problem with God’s law. We should rejoice in it. We should count it a blessing and a privilege to be able to tithe. However, I know there are some who feel put upon and feel “burned out” because of how the church or

ministers they supported faithfully in the past treated them, or abused them, and misspent the holy tithes given to them. Some were victimized by crooks, charlatans, and thieves, masquerading as men of God! For shame! Such men will certainly answer to God for their incredible folly!

Nevertheless, God's law stands sure. Tithing IS His divine commandment! Even though you may have tithed in the past, only to see the money misspent and misused by thieves, crooks and spiritual impostors, **IF YOU TITHED IN SINCERITY, TO GOD, THEN HE KNOWS YOUR HEART AND HE ACKNOWLEDGED YOUR SINCERE TITHES!**

Past trauma, however, does not excuse one from the obligation to pay GOD His tithes, by tithing to God's TRUE servants, the leaders of His TRUE Church, if you really desire His blessings, protection, and intervention in your life!

I pity and pray for those who don't see or refuse to see the "big picture," and who allow their actions to be dictated by personal "hurts," damaged emotions, and bad prior experiences which they may have suffered. Just know that God will not be mocked. Those who have taken advantage of others will pay the penalty in the day of judgment!

### *The Tithing Key*

One other thing I want to mention, before closing this booklet. I think we all know and understand the PRINCIPLE of tithing. Give God ten per cent of our profit or "increase." Yet the Scriptures also show that there is a "minimum" people must have before they have any "increase" as such. They must first cover their costs, overhead, expenses, etc. – and what is left after ALL legitimate expenses would be 'increase.' Also, God says a believer must provide for the basic needs of his family, wife and children FIRST – or he is 'worse than an infidel' (I Tim.5:8). First provide for family. THEN tithe on true "increase." If one simply cannot afford to tithe, then it is between his conscience and God – and God does understand our situations, and He is merciful and compassionate.

This principle is illustrated in Leviticus 27:32, where God said that the *tenth* animal to pass under the rod was to be tithed – not the first animal. In other words, a rancher could have nine new-born calves, and not have to tithe until or unless a tenth was born.

Tithing is also a matter of faith – as well as obedience. Some lack faith. That is between them and God, too. "According to your faith, be it unto you," Christ declared. We are blessed according to our faith – and faithful obedience! (Matt.9:29). The poor widows at the Temple gave out of what little they possessed – and Christ said they did more than all the rich Jews who gave immense amounts.

Malachi 3 tells us that God challenges our faith, and tells us to tithe faithfully, and SEE if He will not pour out or rain down a truly wonderful blessing in return (Mal.3:8-12). Will we meet His challenge? Will we exercise FAITH in His promise and obey His commandment?

### *God's Promise*

Of course, whether or not anybody chooses to obey God and tithe is up to them. It does require faith, and an attitude of humility, trust in God, and a desire to do what is right in His eyes. God says, "But this is the one to whom I will look, to the humble and contrite in spirit, who TREMBLES AT MY WORD" (Isaiah 66:2).

How important is God's Word, and His commandments, to you? I am not your judge, nor do I pretend to be. But I have a responsibility to proclaim God's TRUTH – His Commandments – and to show His people where they are failing to measure up and meet the mark of His standards for living – His Law and His teachings! If I fail to do so, then your blood would be on MY head! God declared, "But if the wicked turn away from all their sins that they have committed and keep all my statutes and do what is lawful and right, they shall surely LIVE; they shall not die. . . . But when the righteous turn away from their righteousness and commit iniquity and do the same abominable things that the wicked do, shall they live? NONE of the righteous deeds that they have done shall be remembered; for the treachery of which they are GUILTY and the SIN that they have committed, they shall DIE" (Ezekiel 18:21-24, NRSV).

### *Personal Note*

I hope this booklet does not come across as harsh, unbending, or as punishment, or hurtful to anybody. I have written passionately, from my heart. I am passionate about obeying God and keeping His commandments.

I do not want to deprive anybody from the great, resounding, tremendous BLESSINGS that accrue to the godly man who is faithful in tithing to God and keeping His commandments, with love and joy.

It is a shame that some don't look upon tithing as a wonderful way to serve God and honor Him. Solomon wrote, "Honor the LORD with your substance and with the first-fruits of all your produce; then your barns will be filled with plenty, and your vats will be bursting with wine" (Proverbs 3:9-10). He also wrote, "Trust in the LORD with all your heart, and do not rely on your own insight. In all your ways, acknowledge him, and he will make straight your paths. Do not be wise in your own eyes; fear the LORD and turn away from evil. It will be a healing for your flesh and a refreshment for your body" (verses 5-8).

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