cursed with a curse: for you have robbed me, even this whole nation. Bring all the tithes into the storehouse, that there may be meat in my house, and prove me now in this, says the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there will not be room enough to receive it. And I will rebuke the devourer for your sakes, and he will not destroy the fruits of your ground; nor will your vine cast her fruit before the time in the field, says the Lord of hosts." **NOTE:** God says that He will open the windows of heaven and/or a great blessing on us, who pay tithes (Mal 3:10), and that He will protect our crops from being destroyed. Honoring God with the first-fruits of "your increase" (Pro 3:9), which refers to tithes also brings the promise of a great blessing (Pro 3:10). Many Christians may be losing money, as if they are putting their money in pockets with holes in, because they are not paying a tithe. Tithing is a matter of faith and obedience. "Do we believe or not?" Those who believe God's word, will pay their tithes. God says that, if we don't pay tithes we are robbing Him (Mal 3:8). If Jesus returned for his church, and you were in the actual act of robbing someone when he came, do you think that you would be saved? How much less if you are caught in the act of robbing God, when He returns, do you think you will be saved? To obtain the blessing of God and to avoid robbing Him are two good reasons for a Christian to pay tithes.

Tithe in order to be able to tithe the tithe. And the Lord spoke to the Levites, and said to them, "When you take of the children of Israel the tithes which I have given you from them for your inheritance, then you shall offer up a heave offering of it for the Lord, even a tenth part of the tithe. And this your heave offering shall be reckoned to you, as though it were the corn of the threshing-floor, and as the fullness of the winepress. Thus you also shall offer a heave offering to the Lord of all your tithes, which you receive of the children of Israel: and you shall give of it the Lord's heave offering to Aaron the priest." **NOTE:** Although all of the tithe belongs to God, he chose to give it to those who perform the work of his ministry. However, those who receive tithes are still expected to pay tithes of what they receive, as their offering to God. This is what is known as "tithing the tithe." Aaron was the high priest, and he received the tithes from the tithes received by the Levites (Num 18:28), which went into the treasury of the house of God (Neh 10:39).

Because obeying God is an expression of our love for Him. John 14:15, Jesus states, "If you love me, keep my commandments." I John 5:2-3, "For this is the love of God, that we keep his commandments: and his commandments are not grievous. Note: Jesus taught us that the greatest commandments were to love God and our neighbor: (see Mark 12:30-31). As God has commanded us to tithe, and Jesus said that we ought to tithe, then we can say by these Scriptures that the way we express our love for him is by being obedient. Jesus said it this way: (Jn 14:21-24) "He who has my commandments, and keeps them, he it is who loves me....If a man loves me, he will keep my word:....He who does not love me does not keep my sayings: and the word which you hear is not mine, but the Father's who sent me."

WHERE SHOULD THE TITHE BE GATHERED TO?

Take the tithe to the place of the Lord's choice. Deut 12:5-6, "But the place which the Lord your God shall choose out of all your tribes to put his name there, even to his habitation shall you seek, and there you will come: And there you shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herbs and of your flocks," (See also Deut 12:11; 14:22-25). **NOTE:** The tithes were to be brought to the place where God chose, "to put his name there" (Deut 12:5), "to cause his name to dwell there," (Deut 12:11), "to place his name there," (Deut 14:23). In those days this specifically referred to the Temple in Jerusalem (I Ki 9:3; 2 Ki 21:4, 21:7; 2 Chr. 33:7). Before that, and in modern times, as there is no physical temple, we can only assume that it is the equivalent place where people gather together for worship, bible study and prayer.

CONCLUSION

Tithing began with Abraham before the law to King Melchizedek (Heb. 5:6). Therefore, the tithe is an eternal law. If tithing were to stop, we would have been instructed to. Tithing was not part of the Ceremonial Law that was done away with. We must remember that Jesus did not come to destroy the Law...but to fulfill it! Jesus taught many principles and one of these principles is giving and the blessing behind it. Jesus gave us these words in Luke 6:38, "Give and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again." We must not forget that it is better to give than to receive. Living a life in Christ is a life of giving, sacrifice and being a blessing. We must sow in tithes (giving), to reap in the blessings from a God who has given His life for us on Calvary. There is nothing we can give to God that which He has given us.



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Understanding TITHES & OFFERING





INTRODUCTION

It is estimated that very few Christians, especially in the Western world pay tithes. Failing to give back to God what is His, is a sin of robbing God. An offering is different, which is anything other than a tenth of our increase which we give. A tithe means, "tenth" of our gross income before other stoppages are taken out of our money or goods, which in scripture, refers to the "first-fruits" (Ex 10:19; 34:26; Deut 26:10; 2 Chron 31:5; Neh 10:35). For this reason, the tithe must be the first thing that we set aside out of our income when we receive it.

WHERE DID TITHING BEGIN?

Abraham paid tithes to Melchizedek, 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, who has delivered your enemies into your hand. And he gave him tithes of all" (Gen 14:18-20). "For this Melchizedek, King of Salem priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; To who also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after King of Salem, which is, King of peace; Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like to the Son of God; abides a priest continually." Hebrews 7:1-8 states this, "Now consider how great this man was, to whom even the patriarch Abraham gave the tenth of the plunder. And those indeed who are of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people come out of the loins of Abraham: But he whose descent is not counted from them received tithes of Abraham, and blessed him who had the promises. And without all contradiction the less is blessed by the better. And here men who die receive tithes; but there he received them, of who it is witnessed that he lives."

Jacob vowed to give tithe. And Jacob vowed, 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 clothes 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 set for a pillar, shall be God's house: and of all that you will give me I will surely give the tenth to you," (Gen 28:20-22). **NOTE:** Jacob obviously knew about tithing because Abraham was his grandfather, but his motive for giving was not out of gratitude for what God had done for him, but rather part of a conditional covenant that he made with God.

WHY DID/SHOULD PEOPLE PAY TITHES?

Looking at the Old and New Testaments together, we will see that the reasons have not changed in principle. Simply, God has commanded this in order to make a provision for a need, and as long as that need is there, then tithing is God's method of providing for it. Because tithing belongs to God. In the book of Leviticus 27:30-34, it states, "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. And if the man will at all redeem anything of his tithes, he shall add to it the fifth part of it. And concerning the tithe of the herd, or of the flock, even of whatever passes under the rod, the tenth shall be holy to the Lord. He shall not search whether it is good or bad, neither shall he change it: and if he change it at all, then both it and the change of it shall be holy; it shall not be redeemed. These are the commandments, which the Lord commanded Moses for the children of Israel in Mount Sinai." NOTE: These Scriptures show that the tithe belonged to God, other Scriptures show that everything belongs to God (Num 3:13, 1 Chr 29:14, Psa 24:1; 50:10-12; 89:11; Eze. 18:4; Luke 21:1-4, 1 Cor 6:19-20).

Because tithing was commanded for Israel under the law. Leviticus 26:46 states, "These are the statues and judgement and laws, which the Lord made between him and the children of Israel in mount Sinai by the hand of Moses," (see more in Lev 27:30-34). Deut 14:22 says, "You shall truly tithe all the increase of your seed, that the field brings forth year by year." NOTE: There can be no doubt that tithing was commanded by God for Israel under the law, and this was God's method of supporting the Levitical priesthood and making provision for widows and orphans in those days.

The tithe supported the ministry of the tribe of Levi under the law. In the book of Numbers 18:21-24, it states, "And behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service, even the service of the tabernacle of the congregation...But the tithes of the children of Israel, which they offer as a heaven offering to the Lord, I have given to the Levites to inherit: therefore I have said to them, Among the children of Israel they shall have the inheritance." Deut. 14:28-29 states, "At the end of three years you will bring forth all the tithe of your increase the same year, and you will lay it up within your gates: And the Levite, (because he has no part nor inheritance with you) and the stranger, and the fatherless, and the widow, which are within your gates, shall come, and shall eat and be satisfied; that the Lord your God may bless you in all the work of your hand which you do," (See also, Neh 10:37; 13:5). NOTE: In the days of Jesus and prior, the Levitical priesthood was supported by the tithes of Israel because they did the service of God under the law. In the New Testament, there is no longer any need for the Levitical priesthood as the whole system has been changed (Heb 7:11-12), and their equivalent is now the ministry in the New Testament church.

The tithe supports the stranger, the fatherless and the widows. Deuteronomy 14:28-29 states, "At the end of the three years you will bring forth all the tithe of your increase the same year, and you will lay it up within your gates: And the Levite, (because he has no part nor inheritance with you and the stranger and the fatherless, and the widow, which are within your gates, shall come, and shall eat and be satisfied; that the Lord your God may bless you in all the work of your hand which you do (See also Deut 26:12-13; Acts 6:1-4). NOTE: No matter whether we look in the Old or New Testament, God has always expected his people

to make provision for widows and orphans, and we see here that this was one of the uses for the tithes.

Because Jesus confirmed that we ought to tithe. Matthew 23:23 states, "Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgement, mercy, and faith: these you ought to have done, and not to leave the other undone." NOTE: Jesus is stating to them and us what we ought to do and not to leave the other undone. Jesus is the head of the church (Eph 5:23; Col 1:18), which is His body (Eph 1:23; Col 1:24), and it should be in complete subjection to Him in all things (Eph 1:22), but it will never be so without paying tithes. Here He said we ought to do it. Jesus' words are still applicable to us today:

- Matt 24:25, "Heaven and earth shall pass away, but my words shall not pass away."
- Luke 6:46, "And why do you call me, Lord, Lord, and do not do the things which I say?"
- Jn 14:15, "If you love me, keep my commandments."
- Jn 12:48, "He who rejects me, and does not receive my words, has one that judges him: the word that I have spoke, the same will judge him in the last day."
- I Tim 6:3-4, "If any man teach otherwise, and does not consent to wholesome words, even the words of our Lord Jesus Christ, and to the doctrine which is according to godliness; He is proud, knowing nothing."

Tithe to support the ministry in the New Testament

Church. 1 Cor 9:7-11 states, "Who goes to war any time at his own expense? Who plants a vineyard, and does not eat the milk of the flock? For it is written in the law of Moses, You shall not muzzle the mouth of the ox who treads out the corn. Does God take care for oxen? Or does he say it altogether for our sakes? For our sakes, no doubt, this is written: that He who ploughs should plough in hope; and that he who threshes in hope should be a partaker of his hope. If we have sown to you spiritual things, is it a great thing if we shall reap your carnal things?" In Galatians 6:6, Paul states, "Let him who is being taught in the word share with him who teaches in all good things." **NOTE:** Under the law, the Levites received tithes, who did the service of God in the tabernacle and the temple. It is no right for the ministry to receive the tithes, as it is written, "the laborer is worthy of his hire," (Luke 10:7).

Tithe in order to be blessed and to avoid robbing God.

"Honor the Lord with your substance, and with the first-fruits of all your increase: So shall your barns be filled with plenty, and your presses shall burst out with new wine," (Pro 3:9-10). Malachi 3:7-11 states, "Even from the days of your fathers you are gone away from my ordinances, and have not kept them. Return to me, and I will return to you, says the Lord of hosts. But you say, in what shall we return? Will a man rob God? Yet you have robbed me. But you say, In what have we robbed you? In tithes and offerings. You are cursed with a curse: for you have robbed me. But you say, In what have we robbed you? In tithes and offerings. You are