

**TITHING & STEWARDSHIP
BY
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CHAPTER 1

TRANSFORMED MINDS

It is important that believers have their thoughts guided by, and conformed to, the divine plan. Isaiah 55:8 says, "My thoughts are not your thoughts." God's way of looking at things is very different from man's! A person who reads the Bible with a carnal (untransformed) mind will never be able to understand it fully. The carnal man does not perceive the things to God, for him they are foolishness (I Cor. 2:14). Paul said, "The carnal mind is enmity against God: for it is not subject to the law of God, neither indeed can be" (Rom. 8:7).

The principles that govern Christian giving are in direct opposition to those governing the carnal mind. It is not strange, then, that new Christians would have difficulty adapting their minds to a new way of thinking. The Bible, however, demands that we change our worldly thought process, replacing it with a transformed understanding. The Biblical commandment is, "Be not conformed to this world; but be ye transformed by the renewing of your mind" (Rom. 12:2). Real Christians do not conform to worldly thought and philosophy; they are changed from "glory to glory" in the same image, as by the Spirit of the Lord (II Cor. 3:18).

We could call this process a "spiritual metamorphosis." Metamorphosis is a change in the form, structure, or function of something - a radical change. A tadpole is transformed into a frog by the process of metamorphosis; a radical change in its structure, and the caterpillar goes through the metamorphic process to arrive at its final state the butterfly. A frog does not resemble a tadpole at all, nor the butterfly a caterpillar, because both have undergone radical changes. Because they have been transformed, they present an appearance that is entirely different from the old one.

When we become Christians we go through a process that alters our form, structure, the function. God has predestined us to be conformed to the image of His Son (Rom. 8:29). From the moment we become believers we begin the process of putting off our old man and renewing the spirit of our mind. God revolutionizes our thought process to conform it to the image of His Son. We no longer resemble at all the old man we were: we have been transformed by the power of Christ into a new man, and by that transformation we are a new creation of God's (Eph. 4:22-24; II Cor. 5:17).

Some good examples of the process of "spiritual metamorphosis" are Simon and Saul of Tarsus. The name "Simon" means "a reed", something unstable, easily moved, and changeable. But Jesus told Simon that his name would be changed to Cephas, which means "a stone" (John 1:42). Simon's life was transformed from a reed into a stone. The one who denied Jesus is the same one who preached the first message on the Day of Pentecost (Acts 2:14-38). What a transformation! Saul of Tarsus consented to the death of Stephen and was on his way to Damascus to arrest those who called on the name of Jesus, but when he was called by God, this

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same man was transformed into the great apostle Paul (Acts 9:1-6; 20-21). He was changed from persecutor to preacher!

The Word of God must be understood spiritually, and we must undergo a spiritual rebirth. Once a person has been reborn, he can understand little by little what the Bible teaches. The Bible says, "We have the mind of Christ (I Cor. 2:16). "Then opened he their understanding, that they might understand the scriptures" (Luke 24:45). "The eyes of your understanding [were] enlightened" (Eph. 1:18). By having our minds transformed we can understand and assimilate the thoughts and ideals expressed in the Word of God. We are in Christ, and in Him we receive a new set of moral and spiritual values that motivate us to walk in a new life (II Cor. 5:17). Carnal, worldly thoughts are continually replaced by biblical ones (Eph. 4:17-32; Psalm 119:105). The carnal man whose life was guided by fleshly impulses is transformed into a spirit-led believer who continually allows the Lord to sow biblical ideas in his mind (Rom. 8:5-9).

All of this is significant when we apply it to our financial stewardship, the management of the financial resources that God has entrusted to us. If we have an inaccurate concept of our Christian stewardship in the area of money, it will affect other spheres of our spiritual life (Matt. 6:19-21). Many of the ideas about money that we have received from our parents or our culture are incorrect. New converts come to Christ with ideas about money that were largely formed by this present worldly system. These erroneous ideas must be corrected biblically.

The Word of God says, "For as he thinketh in his heart, so is he" (Prov. 23:7). It is interesting to note that the context of Proverbs 23:7 deal with greed. "Labor not to be rich: cease from thine own wisdom. Wilt thou set thine eyes upon that which is not? For riches certainly make themselves wings; they fly away as an eagle toward heave. Eat thou not the bread of him that hath an evil eye, neither desire thou his dainty meats: for as he thinketh in his heart, so is he: Eat and drink, saith he to thee; but his heart is not with thee" (Prov. 23:4-7).

Taking the context into account, we could understand the verse thus: "For as he thinketh in his heart [about money] so is he." If we have the wrong idea about money, it will negatively affect our whole attitude towards giving to the work of God. On the positive side, if we have the right idea about money, it will have a positive influence on our view about giving.

A person is the sum total of his ideas and thoughts, whether they are negative or positive. For the most part, our actions are the reflection and image of our mental judgments. It is important to have a positive attitude in matters of our financial responsibilities to God. Old thoughts and ideas about money should be supplanted with God's thoughts in this respect. This can only be done if we permit the Lord, through His Spirit, to produce transformed minds in us. We must allow the Spirit to produce in us a positive, renewed mental attitude toward giving of our finances to further God's kingdom.

CHAPTER 2

CAPTIVE CHRISTIANS

It is precisely in the sphere of our financial stewardship that many erroneous ideas surface, due largely to our lack of knowledge of the subject. The Bible emphasizes, "Therefore my

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people are gone into captivity, because they have no knowledge" (Isaiah 5:13). Many believers are captives to numerous unfounded opinions regarding their financial obligations toward God simply because they lack adequate teaching in this indispensable area of the Christian life. Many Christians do not give tithes and offerings systematically because they are captives to errors. It is interesting to note that when the Israelites were in captivity to the Babylonians they did not give tithes. When they returned after seventy years of captivity and read the law again, they began to give tithes once more (Neh. 10:37-39). Many believers who have been taken captive by the enemy do not give of their finances to the work of God. When God frees them from this captivity and they acquire knowledge by reading His Word, they begin to give liberally.

Isaiah said that people who lack knowledge are easily led captive by the enemy. "Knowledge" means possessing truth in the mind. Knowing the truth will make us free (John 8:32). In its biblical meaning "ignorance" describes a person who lacks spiritual knowledge. Spiritual ignorance does not refer to a person who has had no formal education, but to the person who has not received from Christ an understanding of His truth (Eph. 4:18; I Peter 1:14). Those who enter into Christ obtain "knowledge of the truth" and are free from spiritual ignorance (I Tim. 2:4; Heb. 10:26).

But knowledge is progressive: when we come to Christ we receive elementary knowledge, but we must continue to appropriate more knowledge of Him and His Word. This progressive process is called growing in the knowledge of our Lord (II Peter 3:18; Eph. 4:12-16; Col. 2:19).

Paul especially fought against spiritual ignorance among believers. He knew that as long as Christians had doubts and confusion regarding certain teachings, the devil would take advantage of them and they would easily become the captives of the enemy (II Cor. 2:11). For this reason we can see how forcefully the apostle attacked the problem of spiritual ignorance (I Cor. 10:1; 12:1; II Cor. 2:11; I Thess. 4:13; II Peter 3:8). The believer who does not have the correct knowledge regarding giving to God is easily made captive by the enemy and by teachings that agitate against giving to God.

The devil wants to obscure from the believer's sight the truth of the great blessing received as a result of giving to the work of God (Luke 6:38). Satan knows that once the believer obtains such knowledge he will feel the responsibility of acting positively. He therefore tries to prevent the children of God from acquiring knowledge concerning the giving of their finances to God's work. (See John 10:10) He resorts to carnal arguments, vain imaginations, embittered believers, ministers without convictions, and many other methods to frustrate and obstruct the knowledge of this great truth. He tells us, "That money is yours. You worked hard to earn it, and now you're going to give it to the church or to the pastor? ... You don't even have enough to cover your own expenses much less the church's or the pastor's ... that business about tithing isn't true." The devil always argues against the knowledge of the truth. He knows that by nature it is difficult for the believer to part with money. He knows that if we learn to give to God we will receive blessing from Him, and the kingdom of God will grow.

On the other hand, Jesus came to destroy the works of the devil by offering to humanity the knowledge of his snares (I John 3:8; Heb. 2:14-15). Jesus came to set us free not only from our

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sins but from every wrong idea or prejudice we may have received from this worldly system (John 8:36). To be "in Christ" is to be truly free.

God would like to set us free from every captivity of the enemy, even in the area of money. The Lord will give us the power to overcome the captivity of not giving to God's work. God has equipped us to make war against Satan. Our weapons are powerful, pulling down strongholds, casting down imaginations and every high thing that exalts itself against the knowledge of God, and bringing into captivity every thought to the obedience of Christ (II Cor. 10:4-5). The devil will fight so that we will not learn the truth about giving to God, but the weapons of the Spirit destroy every proud thought that arises against the knowledge of God. Where there is knowledge about giving to God, the people are free from the captivity of not giving to God's work.

When a godly pastor teaches about giving to God, it is not a question of mere whim or personal ideas, nor is it simply a question of taking money away from people. He is fulfilling his duty to tell the church about this great truth. He is helping to release people from the captivity of the enemy by presenting knowledge of how and why one gives to the work of the Lord. If he denies his people this teaching, he is suppressing a truth that will bring God's blessings into their lives.

It is important to keep in mind that knowledge leads to power and responsibility. Having knowledge provides us the power to know how to win victory over Satan; it becomes a powerful weapon that we use to escape the captivity of the enemy (II Cor. 2:11; 10:4-5). Knowledge is translated into power.

Full knowledge of something frees us from error's captivity, and it also makes us responsible for obeying the truth according to the knowledge we have acquired. There is no knowledge without responsibility (James 4:17). The result of acquiring greater knowledge of something is that we become responsible for the truth we have received (II Peter 2:21; Luke 12:48). If we receive knowledge about giving to God, we are responsible for obeying the truth we have obtained. The road to true freedom in the area of money is to put into practice the biblical knowledge we receive concerning this great truth.

If we have doubts regarding our financial obligations, it is advisable to examine our values and to renew our minds in order to conform to what God's Word prescribes. A transformed mind will have no trouble in obeying truth concerning giving to God. We are new creatures; therefore, our way of thinking about money should be new as well. God has promised spiritual direction in every area of our lives. The Word says, "Thou wilt shew me the path of life" (Psalm 16:11). Isaiah said, "And thine ears shall hear a word behind thee, saying, This is the way, walk ye in it, when ye turn to the right hand, and when ye turn to the left" (Isaiah 30:21). The spiritual guidance that we need so much is available, if we only ask for it. God does not want us to be in the dark regarding the blessings that come from giving to His work.

The changing of an error-filled mind set is directly tied to rediscovering the value of the Word of God. Many errors were committed in the days of Josiah because of the law of God had been lost. When it was found again there was a great awakening among God's people, which made them return to God and His precepts. When they search the Scriptures, many believers are going to

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rediscover the value of giving to God. How would it be in our churches if each Christian could perceive the worth of giving to the work of God? There would be no lack or scarcity for the minister and his family, or for the many needs in the local church.

It is easy to continue thinking like carnal people without accepting or understanding the mind of Christ about money, but to do so, we would have to disregard the work of the Holy Spirit in us. It is our duty to study and, if necessary, to adjust our minds to the Word of God. Only by acquiring and obeying knowledge can we effectively escape captivity to error. Once we receive knowledge about giving to God and put that knowledge into practice, the devil will lose his influence over that area of our lives. The great truth about giving to God will bring liberty to our lives (John 8:32).

CHAPTER 3

WHO IS OUR MASTER?

Jesus said, "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" (Matt. 6:24). The great philosopher Bacon said, "Money is a good servant, but a bad master."

Money in itself is not bad. It is the love of money that enslaves many people so that they cannot use it correctly (I Tim. 6:10). Money should not enslave us; it should serve us. Some people are the servants of money, but others have learned how to make money work for the well being of their families and the work of God. In or not to fall into the trap of serving money, it is important to recognize who is the true master of our finance.

God, the Master of Everything

People frequently use phrases such as "my car" or "my money." Using these expressions is not bad in itself, but sometimes they are the symptoms of a warped concept concerning material blessings from God. Many people believe that they are the owners of their material possessions without taking into account that God is the master and owner of everything.

When we consult the Scriptures there is no doubt as to who is the master of everything. God is the master of the earth, for "the earth is the LORD'S, and the fullness thereof; the world, and they that dwell therein" (Psalm 24:1). (See also Psalm 50:10-12; Ex. 19:5). Even our children belong to the Lord, and when we dedicate them to Him we recognize His right of possession over them (Psalm 127:3; Ezekiel 16:20-21).

Moreover, Jesus has ownership of the church, because He purchased it with His own blood (Acts 20:28). Jesus said, "Upon this rock I will build my church" (Matt. 16:18). Besides holding claim to the church collectively, God is the owner of the believer individually. We are the "purchased possession, unto the praise of his glory" (Eph. 1:14). Paul said, "For ye are bought with a price: therefore glorify God in your body, and in your spirit, which are God's. (I Cor. 6:20). We are the legal property of God; He is our legitimate master (I Cor. 7:23; II Peter 2:1). We are the people of God (I Peter 2:9-10).

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If God has the right of possession to those things previously mentioned, it follows logically that He also has a right to our finances. The Bible says that he is the master of silver and gold. "The silver is mine, and the gold is mine, saith the Lord of hosts" (Haggai 2:8). Money is ours only in the sense that God has lent it to us so that we can provide for our families and advance the gospel. Although we honor God with the tenth part of our income, we should not think that only ten percent belongs to him. The remaining ninety percent also belongs to God. We should be careful to administer it in a way that is pleasing to Him.

When we were in the world, the devil was the master of our lives, bodies, spirits, homes, and even our money. Now that we are in the church, we have a new proprietor, Jesus. It is necessary that we recognize the lordship of Jesus over every aspect of our lives, even over our finances. How said it is that many people call Him the Lord of their lives but not of their wallets. God will never be the Lord of our lives if He is not also the Lord of our money. Who is our lord, the Lord Jesus or the "almighty" dollar?

Through the new birth, God has become the master of our lives. He is the master of our bodies, spirits, and even our finances. We shall give an account of the acts we have done in body and spirit, including an account of how we use the money God has entrusted to us.

Stewards

Since God is the owner of everything, what should be the relationship of the believer to the money God entrusts to him? The believer is not the owner, but the steward, of that money. The word "steward" in the New Testament comes from the Greek word "oikonomos" and it designates the Lord's ministers and teachers (I Cor. 4:1-2), believers in general (I Peter 4:10), and the bishops (pastors) of the churches (Titus 1:5-7). It literally means "one who arranges the house." As the manager of a house or property, the steward is the person who is immediately responsible for the smooth functioning of the charges conferred to him (Luke 12:42-44). A steward is one, who manages, conduct, governs, or directs the business of another. When we speak of Christian stewardship, we refer to the exercise of our responsibility as stewards or administrators of all that God has entrusted to our care, including money.

The indispensable requirement for stewards is not outstanding success but faithfulness. "Moreover, it is required in stewards, that a man be found faithful" (I Cor. 4:2). Faithfulness in the areas the Lord has entrusted to us is a prerequisite for His delegating greater responsibilities to us. Jesus emphasized this great truth when He said, "Well done, thou good and faithful servant: thou hast been faithful over a few things, I will make thee ruler over many things" (Matt. 25:21). The key word in the Christian life is "faithfulness." "Be thou faithful unto death" (Rev. 2:10). How can we expect God to give us greater responsibilities if we have not been faithful in the basic areas of our Christian lives? Let us be faithful, constant, without wavering in our responsibilities.

Being a steward is not limited to the work or ministry that God has given us. It embraces every aspect of the Christian life, including our finances. God is the owner of all money, and we are the stewards of the portion He entrusts to us. We have the responsibility of administering faithfully the money God has put in our power, whether it is much or little. Believers must show

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faithfulness in their financial obligations to God, just as they must in the other areas of their lives.

The Bible presents several examples of stewards. Eliezer was Abraham's steward (Gen. 15:2); Joseph had a steward over his household (Gen. 43:19); I Chronicles 28:1 speak of the "stewards over all the substance and possession of the king, and of his sons"; and Herod had a steward whose wife followed Jesus (Luke 8:3). These examples show one person caring for the business of another, and this is the relationship of the believer toward God. The money that he gives us really belongs to Him, but He entrusts money to us so that we may administer it appropriately. This is a great responsibility.

Perhaps the best example of what an administrator or steward is can be found in Matthew 25:14-30. In this parable of the talents we find an explanation of stewardship from the mouth of Jesus. Each servant was given, according to his ability, a number of talents. (God gives us money in proportion to our ability to administer it). Many people think that "talents" in this verse refers to abilities or capacities that one possesses when in reality it refers to money. This does not mean that the word "talents" could not have a symbolic meaning, but we should also recognize its literal meaning. Literally, a talent was a Hebrew unit of measure used to measure gold, silver, and other precious metals. A talent of gold was equivalent, more or less, to 29,000,000 dollars and a talent of silver was worth 2,000 dollars.

While we cannot deny that this parable applies to many areas of Christian service, certainly it applies to the administration of the money God has entrusted to us. The faithful servants knew that the money did not belong to them, so they took great pains to administer it well. Verse 18 says the servant who received one talent "hid his lord's money." Here is a biblical example that the money our Lord gives us belongs to Him and not to us.

The money that God entrusts to us originates with God, because every good gift comes from God (James 1:17). God is the owner of the money, and we are the stewards. As we manage the money the Lord has entrusted to us, whether it be much or little, we should not do less than the faithful servants in the parable. It is our responsibility to administer our Lord's money wisely. Included in the talents that God has given us is money. We should be careful not only to use it for our own needs but also to invest it in the work of the Lord to spread the Gospel throughout the world.

There is no cause as great as Calvary's and there is no better investment than the kingdom of God, because they pay the best interest. If we are not willing to invest money in something, it is because we do not believe that the cause is worth investing in. His cause is indeed a worthy investment! Our Lord's money will earn more dividends when we invest it in the church. Each Christian's budget should include the man of God and the local church.

God will reward faithfulness in every sphere of our spiritual lives, and one day we will hear the most important words a Christian can hear, "Well done, thou good and faithful servant: thou hast been faithful over a few things, I will make thee ruler over many things." Let us ensure that the Lord will be able to reward our faithfulness in the management of His money.

CHAPTER 4

THE LAW OF SOWING AND REAPING

One of God's principal laws is that of sowing and reaping. In the beginning God established this law in the natural world (Gen. 1:11-12), and it is still in force as a spiritual law in the New Testament. Galatians 6:7 says, "Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap."

This law also embraces financial matters. Proverbs 11:24-25 says, "There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty. The liberal soul shall be made fat: and he that watereth shall be watered also himself." Ecclesiastes 11:1 says, "Cast thy bread upon the waters: for thou shalt find it after many days." Sooner or later what we have given to the Lord will be returned to us (Prov. 19:17); not only will it return to us again, it will return with blessing!

Luke 6:38 says, "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." Paul could say to the Corinthians, "But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully) (II Cor. 9:6).

Giving is a divine principle, and if we put it into practice, we will reap positive results in our churches and personal lives. Solomon said, "Honor the Lord with thy substance, and with the first fruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine: (Prov. 3:9-10). When the good Samaritan entrusted the wounded man to the innkeeper, he said to him, "Take care of him; and whatsoever thou spendest more, when I come again, I will repay thee" (Luke 10:35). This statement illustrates that everything we invest monetarily in the work of God will be repaid in this life or when the Lord comes again.

Some people live by the philosophy of "Everything for me, nothing for anybody else," because they have not learned Christ's law, "It is more blessed to give than to receive" (Acts 20:35). This statement has been called the ninth beatitude as none of the Gospel writers recorded it in their writings. Paul supplies these words from the mouth of the Master about the blessing to be found in giving.

We will get spiritual as well as economic blessings when we practice the law of sowing and reaping in our finances. We do not give in order to receive, however, because if we did so, our motives would be wrong. We do not give in order to be saved, but because we are saved. Giving is a product of salvation. We give to the Lord and His work because we love Him. Love should be our motive for giving, and if we give because we love, we will receive His blessings now and in the life to come.

One thing I've learned
In this life that I'm living;
I can't beat God

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When it comes to giving,
No matter how much I give Him,
He always outgives me,
Because He always returns more
Than I ever gave to Him.

One can give without loving;

One can't love without giving.
If I give, it's not because I have,
But I have because I give.
When God asks me for something,
It's because He wants to give me something.
And when my God gives me something,
It's because He wants to ask me for something.

If you want to give it a try,
Start giving to Him today,
And in a short while
You also will be able to say,
One thing I've learned
In this life I'm living;
You can't beat God
When it comes to giving.

Anonymous

CHAPTER 5

TO THE MAN OF GOD FIRST?

Give to the man of God first? The carnal man rejects this idea immediately. The carnal man is selfish, wanting everything for himself, but when we have our minds transformed by the Holy Ghost, that Spirit produces in us a desire to share with others.

When Elijah arrived at the home of the widow of Zarephath, he found her gathering wood, and he said to her, "Fetch me, I pray thee, a little water in a vessel, that I may drink." (I Kings 17:9-16). When the prophet saw her good will, knowing that God had already commanded her to sustain him, he asked her for a morsel of bread. She told him her needs. She had only handful of flour in a barrel, and a little oil in a vessel. Elijah said to her, "Make me thereof a little cake first." Some believers would say, "What an impudent minister!" But we are dealing with a biblical principle, not an unreasonable pastor.

If we give first to the man of God, even from our need, there will be no lack of necessary things in our homes. We may use the excuse that we do not have enough for our families, much less for the minister and his family, but we should take into account that the same God who sees our sacrificial giving also sees our personal needs. If we give to the man of God first there will be

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no lack in our homes. In I Kings 17:16, "The barrel of meal wasted not, neither did the cruse of oil fail."

This biblical account demonstrates to us several great principles:

1. God expects everyone to contribute to the support of His ministers, without regard to economic circumstances. Poverty is not an excuse for not giving to God.
2. If we give to God, He will give us more to share. (John 6:1-14)
3. If we give to God, He will supply our needs (Phil. 4:19).

The act of returning a part of our finances to God liberates us from money's power. In doing so, we recognize God as the true source of the money, and we put Him and His work first, not second. We emphasize the fear (reverence) of God (Deut. 14:23). Giving to the man of God encourages him (II Chron. 31:4). Because he remembered the men of God, Hezekiah prospered (II Chron. 31:20-21).

Under the Law of Moses, God made provision for His ministers first. The Israelites had to set apart the first fruits, the first part for God, and this portion was given to the ministers first (Num. 18:12-13). Jesus emphasized the need of putting first things first when he said, "Seek ye first the kingdom of God, and his righteousness; and all these things (basic needs for living) shall be added unto you" (Matt. 6:33).

The hand that gives will never be empty. Let us put first things first. Let us not regard tithes and offerings as secondary or optional. Instead of saying, "If I have anything left this week I'll pay my tithes," we should make giving to God our priority. We should set aside something first for God. If we remember the man of God first, we will be blessed.

CHAPTER 6

TIGHTFISTED CHRISTIANS

Some Christians become stingy with God. When they were in the world it did not bother them to spend money on liquor, cigarettes, dances, movies, immoral women, and betting. They had plenty of money for the devil! Yet some of these same people, when they have been washed by the blood of Christ, do not have money to give to His work.

When someone speaks to them about tithes and offerings, it is as if they were being robbed at gunpoint. These people give the least but make the most trouble. They complain loudly, telling everybody that they have no money, that the pastor is greedy, a thief, that "here all they talk about is money." These people forget that they spent more than ten percent in sinful activities. Some men spent up to fifty percent of their paycheck on sin, and other came home completely broke, without a cent in their pockets. What a pity that now they are in Christ they cannot give even ten percent to advance the kingdom of God. They had more than enough for the devil, but give only leftovers to God. (Luke 21:4)

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This sort of Christian should examine himself to see if he really is a new creature or if he is still under the power of his old master, Satan. How is it that when he was a sinner he had money for sin, but now that he is in the church he does not have enough to give to God?

Becoming part of the church is like opening a saving account in a bank. Who knows how much we saved from every paycheck simply because we do not waste money on vices and pleasures that give no satisfaction? Since we do not invest money in sin, we should have more to give to the work of God. The same money we formerly used to finance Satan's kingdom should now be used to finance the kingdom of God.

Let us remember that we are only stewards and not owners of what we earn. When we were in the world, we used our money unwisely through ignorance. Now we should manage that money to support our families and to finance the local church, promoting the kingdom of God. The Bible says, "Give an account of thy stewardship" (Luke 16:2). It is incumbent upon us to be faithful stewards since we will give an account to God for the money He has entrusted to us. It is well said that the man who lives for himself lives for the most miserable mortal in the world. Since we are Christians, let us be generous Christians! "But the liberal deviseth liberal things; and by liberal things shall he stand" (Isaiah 32:8).

CHAPTER 7

THE TITHE

The word "tithe" - in Hebrew "maser," in Greek "dekate" - means "the tenth part." The tithe is the tenth part or ten percent of a person's income. The tithe was the tenth part of the land (crops) as well as the fruit of the trees (Lev. 27:30). Animals were also tithed because the law stated that every tenth animal that passed under the rod when the shepherds or owners of the herds counted them would be given to God as a tithe (Lev. 27:32). The tithe was the tenth part of all that the "field bringeth forth," or of all increase or profit the people received (Deut. 14:22).

HISTORIC ROOTS

Worshippers of the true God as well as pagans have practiced tithing since very early times. The Bible as well as secular writing gives testimony of this fact. "Unger's Bible Dictionary" states:

"The practice of dedicating to God the tithe of one's property seems to be one of the oldest traditional customs, like the Sabbath rest or monogamy, which, having their origin in the first relationship of God with man, were transmitted from one generation to another in Mesopotamian civilization before the degeneration of the races to which St. Paul alludes in Romans (Rom. 1:18-32). We find testimony of this religious custom in the oldest literature. For example, Laercio says that when Pisistratus, tyrant of Athens, wrote to Solon trying to persuade him not to accept his capital, in order to show him the goodness of its inhabitants, told him that everyone paid a tenth of all their goods as an offering to the gods. Pliny tells us that Arab merchants who dealt in spices did not dare to sell absolutely anything until they had paid the tithe to their god Sabis, and Plutarch

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commented in several places in his writing on the Roman custom of offering to Hercules a tenth of all the booty they took from their enemies."

If the tithe was an integral part of the Mesopotamian civilization, it would be reasonable to conclude that one of the reasons God dispersed these idolaters from ancient Babylonia is that they began to give tithes and offerings to foreign gods as a form of worship. The idolaters apparently borrowed this practice from the worshipers of the true God.

The Bible says of idolaters, "When they knew God, they glorified him not as God, neither were thankful" (Rom. 1:21-23). Paying tithes to God is one way of demonstrating to Him our gratitude, or worshiping Him. When people begin to forget God, they become ungrateful, especially in the area of their financial responsibilities to Him. Many people may not lay their tithes and offerings at the feet of a pagan god, but they do lay them at the altars of greed, selfishness, and worldly pleasure.

Some Christians, without realizing it, invest all their money in themselves or material things. What about their investment in spiritual things? What is our greatest priority? It is incumbent on us as believers always to maintain an attitude of thanksgiving to God, which includes giving Him a portion of our finances. A giving heart touches God, since giving is a part of His very nature. Jesus healed ten lepers, but only one of them returned to thank Him. Let us not be unthankful as the nine were, but from thankful hearts let us give of our finances to the Lord as a way of worship.

Tithes Before the Law

Many Bible scholars have suggested that tithing has its root sin the Garden of Eden where God instilled in Adam and Eve the principle that something should always be reserved exclusively for Him (the tree in the Garden - Gen. 2:15-17). The forbidden tree taught the same basic idea as the tithe: there is something that belongs exclusively to God and that mankind should not touch.

Others find indications of the tithe in the substitutionary offering that God made to expiate the sins of Adam and Eve (Gen. 3:22). Similarly, the offerings of Cain and Abel speak not only of expiation by blood in contrast with dead works, but they provide the first indication of the giving of first fruits, of man giving to God a part of his increase (Gen. 4:3-4). Cain and Abel must have received from their parents a lesson about returning something to God, and their parents must have received it from God (Gen. 3:21).

It appears that the practice of returning a tenth to God was handed down by oral tradition from father to son. Before the Law of Moses there existed no written law governing the tithe; however, oral tradition had the same force as written law would later have.

Some 420 years before the Law of Moses, Abram gave the tithe (Gen. 14:20), and more than 200 years before the law, the patriarch Jacob promised to give the tithe to God (Gen. 28:22). These two references demonstrate that tithing is not only a part of the Mosaic Law, but anticipated it by hundreds of years. Anyone who says that tithing was merely a part of the Law of Moses does not recognize the voice of ancient history, has not read his Bible well, or does

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not wish to be honest with the Scriptures. The tithe came before the law and then became a part of it; thus we have a biblical basis for teaching it today. The examples of Abram and Jacob place the tithe within the patriarchal period, not merely under the Law of Moses.

Tithing preceded the Law of Moses because it has always been the measure with which man should honor God. Tithing is a divine principle, a divine model, and a divine rule by which man can measure his financial stewardship. Tithing came before the law as divine principles of worship that God imparted to humanity.

An Act of Faith

All of us who belong to the church of the Lord are of the spiritual lineage of Abraham, and we should desire to imitate his example of faith (Rom. 4:16; Gal. 3:29). When Abraham paid his tithe, he did not give it merely because of a sense of obligation or in order to fulfill a requirement written by God, but he did so because of the thankfulness he felt in his heart toward God (Gen. 14:20). Abraham gave the tithe in tribute to God as the source of all blessing. He did it in recognition that God is the most high God, the owner of heaven and earth (Gen. 14:22). It was an act of faith born of a thankful heart, a voluntary expression of his love for God, an act of worship. Wherever there are genuine spiritual children of Abraham, they will give spontaneously a part of what God has given them.

Let us examine Abraham's payment of tithes. His nephew Lot, together with Lot's possessions, were taken captive by some kings who had come against the king of Sodom. When Abram found out about this, he pursued them and succeeded in recovering everything, including Lot, his goods, the women, and other people and possession (Gen. 14:14-16). When he returned from the battle, Melchizedek, the king of Salem, came out to meet him. Melchizedek was a priest of the most high God, and according to the Book of Hebrews, he is a type of Christ (Heb. 6:20; 7:1-10). He gave bread the wine to Abraham (Gen. 14:18).

The great victory caused Abraham to understand the blessings of God, but to reinforce this lesson; Melchizedek blessed him again (Gen. 14:19-20). The blessing emphasized that God was the author of the victory. Melchizedek's words produced an immediate response in Abraham's life: he gave a tithe of all he had. Abraham not only felt grateful to God for His blessings, but he also expressed that feeling by returning to God a tenth of what God had given to him.

Abraham did so without the Law of Moses, without regulations or legalism. His response to the victory and to Melchizedek's blessing was voluntary and spontaneous. Significantly, he did not give an estimate, approximation, or undetermined amount, but a tenth. It appears that the Spirit guided Abraham when he chose the tenth as the amount to be returned to God, for he did it by faith.

Giving tithes was not only a command under the law, but it is also a step of faith. Romans 4:12 speaks of those who "walk in the steps of that faith of our father Abraham, which he had being yet uncircumcised." One of the steps of faith of Abraham was the tithe! Are we following the steps of Abraham? Are we giving our tithes to God? If we are truly children of Abraham by

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faith, we will also have Abraham's works (John 8:39). The tithe is not a mere legalism; it is an expression of gratitude from those who have the same faith as Abraham.

It is important to note that this account is the first direct mention of tithing in the Scriptures. In the Bible, the first mention of an institution is often highly significant in establishing its true purpose and practice. This example of Abraham's paying of tithes gives us the reason for the tithe and the manner in which we should pay it. The proper motive for giving the tithe is not because we are forced to do so, but because we desire to recognize our God as the most high God and wish to return to Him, from hearts motivated by gratitude, a portion of our increase.

Tithes Under the Law

Before the institution of the Law of Moses there was no written law that obligated people to pay tithes. Probably the tithe, among other teachings, was passed on from father to son by oral tradition. Abraham gave his tithe 420 years afterward Jacob promised to give his tithes. It seems that Abraham taught Isaac, and Isaac taught his son, Jacob. Here we see evidence of the oral tradition concerning tithing.

Abraham and Jacob paid their tithes voluntarily, but under the law, God emphasized that the tithe was mandatory. The Law of Moses obligated people to pay tithes (Lev. 27:30; Mal. 3:10). The tithe belonged to God (Lev. 27:30-33; Mal. 3:8). Paying tithes was not merely a voluntary act but a duty. Without quibbling the law said, "Thou shalt truly tithe all the increase of thy seed" (Deut. 14:22).

The law was a "schoolmaster" to bring us to Christ, but since faith has come, we are no longer under the schoolmaster (Gal. 3:24-25). Although we are not under the schoolmaster, we should at no time forget the teachings of the schoolmaster! The law teaches us principles that are part of the eternal will and character of God.

God gave the law to teach man his errors; "by the law is the knowledge of sin" (Rom. 3:20). The law was introduced so that sin might abound (Rom. 5:20); that is, God instituted the law to make man's sin evident.

The law contained the command to give tithes. God saw the need of imposing these laws on mankind because the majority of people did not fulfill them voluntarily. The law of the tithe made man recognize that he had not performed a duty that his heart should have impelled him to do. Doubtless, the Israelites had previous knowledge of the tithe, since Abraham and Jacob had given them the example, and we have seen that the tithe was very well known among ancient civilizations. It appears that God obligated man to pay tithes in order to teach him that he should return at least ten percent of his income to the Lord, thus to reveal His mind regarding what he considers to be the minimum amount that man should give for the advancement of His work.

Faith and Law

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What can we learn from Abraham's giving of tithes by faith and later God's requirement that the Israelites pay tithes under the Law of Moses? The lesson is that God expects a tenth. Why did Abraham choose a tenth to give to God? Why did he not choose a fifth or a twentieth? Evidently God guided him. He was taking a step of faith when he tithed. He was so grateful to God that he wanted to return a portion of his finances to Him. God led him to give the tenth part. Under the law, God revealed emphatically this concept of tenths.

Thus even in the church age, the children of Abraham by faith will give to God at least a tenth part of their income. Giving a tenth part under grace equals the amount the Israelites gave under the law. In this way we fulfill the faith of Abraham and the spirit of God's concept of tenths as revealed in the law. We do not keep the law, but we fulfill the divine principle of the tenth part contained in the law.

Kinds of Tithes

Many commentators conclude that the Israelites observed three distinct tithes. The first tithe, which is perhaps the most well known, was given to support the Levites (Num. 18:20-24). The Levites gave a tithe of these tithes to the high priest (Num. 18:26-28). It is fitting to state here that the pastor who teaches tithing must also practice it, for the servant of God must be an example in all things to the flock (I Peter 5:3).

There was a second tithe every year that was used for festive purposes (Deut. 12:5-19). This tithe was taken to the place God chose, and there the tither himself was to eat it; however, the Levite also received part of this tithe (Deut. 12:17-19; 14:22-27). The fundamental purpose of this tithe was to provide food for the tither's family during national feast days. In many countries churches have national activities that could be underwritten by a special tithe. If each believer would set aside a special tithe once a year beyond the tithe for the minister, the local church would have money available to defray the costs of transportation and meals during the church's national convocations.

The third tithe fell "at the end of three years" (Deut. 14:28); that is every three years each Israelite gave a special tithe, beyond the other two. This special tithe, given for social purposes, was for "the stranger, and the fatherless, and the widow"; however, the Levite also received a part of this tithe (Deut. 14:29). One thing is clear: God has never failed to provide for his spiritual leaders. When we combine these three tithes, the sacrificial offerings, and the free-will offerings, it is easy to see why some conclude that the Israelites gave up to thirty percent of their incomes to the Lord.

At the end of every third year, each Israelite had to declare before God his faithfulness in paying his tithes (Deut. 26:12-13). What if we had to come before God to declare our faithfulness, or lack of faithfulness, in sustaining the work of God? Could we tell the Lord that we had done our best? One day we will have to give an account to God for the management of the money he has entrusted to us (Matt. 25:19).

What About the Firstfruits?

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Some people confuse the tithe and the firstfruits, mistakenly thinking that they are the same thing. While the tithe was a mathematical quantity (ten percent), the Bible does not establish the amount of the product of the field that was given as firstfruits. It seems that God left it to the discretion of the giver, so that it depended upon the thankfulness of the giver.

The firstfruits of the harvest were a portion of the grain, vegetable, fruit, and other produce set apart for God. Although the amount given as firstfruits was voluntary, the giving of firstfruits in itself was obligatory, not an option or a preference. The Bible says that the firstfruits belong to God (Ex. 22:29; 23:19; Deut. 26:10).

Each Israelite determined the firstfruits as follows: When he was the first heads of grain, the first grapes on the vine, and the first vegetables forming on the stalks, he would attach a cane (reed) to the part he planned to give as firstfruits to God. When he harvested the crops, he set aside the part that he planned to give to God as firstfruits. After giving the firstfruits, he gave the tithe as he brought in the harvest. If he had only one harvest, he set aside the firstfruits and tithe only once. Some people, perhaps, give an offering of firstfruits only, but according to the Bible they must pay tithes on all their increase.

The firstfruits had to be the best of the harvest (Num. 18:12). The firstfruits of the animals were easier to determine. When the animals bore their first offspring, they were set-aside as firstfruits for God (Num. 18:15-17). The priests and Levites received the firstfruits as well as the tithes (Num. 18:12-21).

The purpose of the firstfruits was to remind the Israelites of how God had taken them from Egypt to bring them to a land that flowed with milk and honey (Deut. 26:1-10). The offering of firstfruits served as a memorial. The principles demonstrated by the firstfruits are as follows:

- 1) Recognize from where God has brought us
- 2) Recognize that God is the author of every material blessing
- 3) Always give to God the best that we have
- 4) Always put God first in everything (Matt. 6:33).

Our giving to God today should incorporate these four elements.

The laws governing tithes and firstfruits were very detailed, making them somewhat difficult to understand today. It is more important to understand the principles contained in the laws of tithes and firstfruits than to become involved in all the particulars of how and when they were given. Emphasizing many of the particulars, details, and minute points of these laws would not only be almost impossible but would have the flavor of a legalism that God does not intend for His people today. It is enough to understand that God expects at least ten percent from us and for us to put Him first in our giving in recognition of His many blessings.

CHAPTER 8

LEGALISM OR OBLIGATION OF LOVE?

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Tithing is still valid under grace as a divine principle. It serves as a model or pattern that God established to show us the minimum amount we should give to His work.

The tithe is an exact, invariable amount that serves as a standard by which to measure the stewardship of our finances. Standard measures exist: a foot has twelve inches and a pound has sixteen ounces. The tithe is a standard measure. The minimum amount that a believer should give to God under grace is a tenth of his income. The tithe under grace is a minimum since at no time does God bind us only to that amount. We can give more, but we should not give less. Jesus never criticized or revoked the tithe, and although the apostle Paul did not use the word "tithe" when he taught that we should support the ministry, he used the tithe as the basis for his argument (I Cor. 9:8-9).

Some people argue that since Christians are not under the Laws of Moses they do not need to pay tithes today. As the tithe preceded the law by hundreds of years, this argument is unfounded. The first recorded tithe payer in Scripture, Abraham, paid tithes, he was taking a step of faith, not a step of the law. By tithing today we are not following the Law of Moses, but following in the footsteps of the father of the faithful.

If people accuse us of being under the law when we give tithes, they indict Abraham as well. But what would they condemn him? Of being a legalist, of keeping the law, or of expressing his thankfulness to God by giving Him the tenth part? If I give my tithes as Abraham did, they cannot accuse me of being a legalist or of being under the law. I am simply following the example he gave before God introduced the law. Paying tithes as Abraham did places us under faith, not under the law. No one would dare to criticize Abraham for tithing; why then do some disapprove of his spiritual children when they follow his example by tithing? Those who criticize leave a lot of unanswered questions. If they condemn me for tithing they must also find fault with Abraham and Jacob. If I am in the company of these two, I am in good company indeed.

It is also important to bear in mind that the apostles based their teachings to the churches on the Old Testament. We find no less than 240 references to the Old Testament in the writings of the apostle Paul, and if we attribute the Book of Hebrews to his hand, we could add 100 more references to that number, making a total of 340 verses.

A decisive instance of the use of Old Testament verses by authors of the New Testament is I Corinthians 9:8-9, where Paul quoted Deuteronomy 25:4 to strengthen his argument in favor of supporting the minister. By applying a verse from the Law of Moses to the church, he showed that the principles contained in that law are still applicable under grace. Another example is I Corinthians 9:13-14, where Paul employed the Law of Moses concerning the support of the Levites with the tithe to teach the Corinthians their responsibility to support their ministers. Again, Paul applied to the church a principle contained in the Law of Moses. There is no doubt that principles taught by the law, not the legal system itself, are still in effect today.

Those who say that tithing is under the law and that we cannot use Old Testament references to support it are in direct opposition to a biblical principle established by the apostle Paul himself. If he used quotations and examples from the Old Testament (from the law) to each the

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support of the minister with the tithe, why can we not also? It is clear that we can appeal to the Law of Moses to teach many doctrines, provided we present the principles contained in those laws and not the laws themselves. The Law of Moses is not in force today to govern the church, but it does present many divine principles that can serve us under grace. Great doctrines like salvation, consecration, separation from the world, and many others were part of the Law of Moses; they are part of grace as well.

Although we are not under the law, the divine principles contained in the law are unchangeable and therefore eternal. God is a God of principles, not merely of laws. A law is an obligatory or necessary rule, while a principle is a seed, embryo, foundation, and basis. Before God made the tithe a law by incorporating it into the Law of Moses, it was already a principle, a foundation, and a base, in man's relationship with God. The fact that Abraham and Jacob gave the tithe before it was a written law indicates that God had already instilled that foundation in some way. God made a law of that principle by incorporating it in the Law of Moses; however, the principle preceded the law like a seed thought precedes the spoken word. That it became a law does not negate its prior existence as a principle.

The tithe is a principle between God and man, not just a part of the Law of Moses. Divine principles go beyond the boundaries of ages. As we have seen, the tithe was a divine principle before the law. Later it became a part of that system, but being a divine principle and not only a written law, it is in force even after the law. There are many principles given by God in the law that are a part of grace.

Under the law, our schoolmaster, God introduced two precepts that express divine principles relative to our giving. First, God required man to give the tithe to remind him that at least ten percent of his income should be returned to God's work. Second, God provided for the support of the man of God by means of this tithe. These two principles have not changed. The only thing that has changed is the manner in which God carries out these principles. We have graduated from the schoolmaster (teacher) to faith. The schoolmaster required man to give the tithe, but faith teaches us the same principle in another way - by love, not through the strength of the law.

In God there is no variableness or shadow of turning (James 1:17), and although we are not under the law, God has not changed. His righteous principles contained in the law still apply. The principles of supporting the minister and of man returning at least ten percent of his income to God to support the ministry have not changed under grace. They have only been presented in a new manner.

The schoolmaster instructed us that it is the obligation of man to return a part (ten percent) of his income to God. If we have not learned this, it is not because the schoolmaster has not taught us, but because we have not been good students. The work of the schoolmaster was to convey the student to a certain level, preparing him for the next stage of instruction. Thus the law instructed us about the tithe, preparing us to learn how to apply this principle under a greater teacher, Christ.

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It is unfortunate that some believers have not progressed from law to grace; they still need laws to obligate them to be obedient children. The Bible speaks of at least two levels of spiritual development: babes in Christ and those who have obtained spiritual maturity (Heb. 5:13-14; I Peter 2:2). We must be honest and recognize that there exist persons in the church at different stages of spiritual development - some are babes and some are mature.

Some are still babes in Christ who are advancing toward maturity; these babes need to be taught firmly but patiently. Babes need much love and understanding, but one expects that adults will act with maturity and responsibility. A child who has been taught well during childhood will become a responsible adult; he will not have to be reminded constantly of lessons he should have learned as a child. Believers who must always be reminded of their financial obligations to God are immature. It is evident that something was lacking in their instruction as babes in the faith, and it may be difficult to straighten them out, for "as the twig is bent, the tree is inclined."

Some believers respond to teaching on tithes only if the pastor instructs them strongly and monitors them personally. As far as their spiritual understanding is concerned, these people are still under the law, but those who have matured from law to grace will tithe out of love for the Lord.

Today God does not coerce us by force of law to give ten percent of our income to the work of the Lord. He gave us the pattern of Abraham and Jacob, who gave their tithes before the law, and he gave us the same pattern under the law (the schoolmaster) to show us that the principle of tithing is important under faith as well as under the law. Since the tithe existed before the law and during the law, it is reasonable to conclude that it exists after the law also, because it is a principle that governs our giving. The only monetary portion that the Bible specifies as a guide or pattern for financial stewardship is the tithe. Believers who are sincere in their walk with the Lord need to accept the tithe as the model or pattern for financial stewardship today.

We are under a better law than the Law of Moses: the law of love! Love is more demanding than the law because it gives more responsibility to man. To the immature, legalism is an easier path to follow than love, because it is easier for them to do something because they have to do it than because they want to do it. Some Christians practice certain disciplines of holiness in order to be saved, but their thinking is in error: we are not holy in order to be saved but because we are saved. Holiness is the product and natural fruit of our salvation. If we are truly saved we will walk in holiness.

The same concept applies to giving. We do not give of our finances to be saved, but because we are saved. Someone may comment, "If you don't pay your tithes you'll go to hell," but even then some Christians will not pay them. Fear and legalism may make a man do things in an attempt to be saved (not because he is saved), but when a Christian is ruled by love, his whole life changes. Paul said, "Love is the fulfilling of the law" (Rom. 13:10). What should motivate us to give is not fear of hell or a legalistic idea of salvation by works. Giving is the expression of our love for God, and those who love God will have no problem returning a just portion (ten percent) of their income for the support of the ministry. They will do it without complaining, without being

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obligated by force, without having it imposed on them as law. It will be the natural product of the love they feel for God and His work.

Perhaps someone will say, "Praise the Lord, I don't have to pay tithes." Well, it is certain that in this life we do not have to do anything. We do not have to come to church, praise God, pray, read the Bible, or do anything else, but if we love God and value our spiritual lives, we will do these things and much more. We are not compelled by force to pay tithes as those who lived under the Law of Moses required to do, but if we love God, the church, and the minister, we will give it as the minimum that God specifies. When the Christian is governed by love, he will fulfill the law by giving to God what He has showed us is just (the tithe).

Abraham loved his God so much that, even without the requirement of the law to pay tithes, he paid them, thus fulfilling the law through love. In the same way, the believer today, motivated by love, will acknowledge his God by returning to Him some of his income. Even though we do not "have to" pay tithes and give offerings because of obligation under the Law of Moses, we do have to pay them because we are governed by the higher law of love.

The Christian is to live by the "law of liberty," which is love (James 1:25; 2:12; Gal. 5:13-14). In Christ we have liberty, but not to give occasion to the flesh (Gal. 5:13; I Peter 2:16; Jude 4). Liberty does not mean having no obligations or restrictions. The grace of God does not free us from the responsibility of fulfilling the Word of God. When someone begins to pay tithes through love instead of by compulsion, he has matured in Christ. In this matter, he has graduated from law to grace, from child to adult, from Moses to Christ. He has comprehended that the law of liberty does not "free" him from being righteous toward God regarding money. God has not given us grace to act irresponsibly or to excuse us from giving to His work. Someone who does not give of his finances to God is not using the grace of God correctly; he hides behind grace in order to conceal his love for money.

There will never be a lack of carnal people who search for a way to avoid paying tithes. Those who oppose the idea of ten percent have never overcome their love for money; they never have learned to love God, the church, or its ministers.

One of the greatest differences between the Law of Moses and the law of Christ is the means, not the end. The end is the same (that we obey God's will). What has changed is the method that God uses to produce His good will in us. The law was written on tables of stone, but God's laws now are written on the hearts of believers (Jer. 31:33). The law had its power in the letter; grace has its power in the Spirit (II Cor. 3:6).

How can we say that the love of God reigns in our hearts if we do not even give the minimum that He has established for the stewardship of money? If God's people gave ten percent under the Law of Moses, how much should we give now? Less? How could we give less to God than those who were under the ministry of condemnation? Would this not be a way of saying to God and the whole world that the Law of Moses had more power than the love of Christ? Did the Israelites, who faithfully gave their tithes, love God more than some people in our churches, who having enjoyed the love and grace of God, do not want to give at least as much as they did, much less give more? These are questions that require answers from those who oppose tithing.

God still expects that believers, like Abraham, will give a just portion (ten percent) to His work, not because they are obligated by the law, but because they are obligated by love. Love has greater strength than law; many waters cannot quench it (Song of Solomon 8:7). Does a person really love God if he is so stingy that he does not even give to God's work the just amount by which he should honor Him? Will a brother be saved who says that he loves God but does not love Him sufficiently to part with his money? Would that not be avarice, which is idolatry? (Col. 3:5). A person does not go to hell merely because he does not pay his tithes, but because he does not love God, or His ministers, or His work! Such a person does not let love govern him.

We do not give in order to be saved but because we are saved; on the other hand, if we truly are saved, we will give to the Lord. The person who does not give to God puts his experience of salvation in doubt.

A person's love for God is suspect if he does not give of his finances to the work of the Lord. Love is always known in a sacrificial way. Jesus is our example and He gave of Himself unselfishly (Eph. 5:25; I John 4:19; II Cor. 8:7-9). The following lines by an anonymous author describe this principle of giving.

GOD GIVES THE EXAMPLE

God made the sun; it gives.
God made the moon; it gives.
God made the stars; they give.
God made the air; it gives.
God made the clouds; they give.
God made the sea; it gives.
God made the trees; they give.
God made the flowers; they give.
God made the birds; they give.
God made the animals; they give.
God made man. Does he give?

When we love God it will not be difficult to give to His work. Our love for Him will surpass our love for temporal things (John 21:15). It has been said, "You can give without loving, but you can't love without giving." The person who does not give to the work of the Lord does not truly love Him.

Some Christians argue that under grace believers should not be limited to giving tithes to God. Believers should not feel limited to give only a tithe to the Lord; however, we should give at least ten percent, since this is the pattern God has established. If we do not even give ten percent, why argue about giving more? If those who say it is not necessary to tithe do not give more than a tithe to God, they are not letting the power of the love of God work fully in their lives. Is it not interesting to note that those who are against the tithe almost never give more than a tenth to God? The tenth is a principle, and under grace we should not only equal that

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amount but also go beyond it. It is useless to argue about the tenth if we do not give at least that much or more.

Churches must underwrite their own expenses. We cannot reach the world with the gospel without an adequate financial plan. God is a God of order. Everything that is done in church must be done decently and in order (I Cor. 14:40). Even our giving to God must be organized. Pastors have the authority, and even more, the duty, to teach a financial plan to underwrite the expenses of the church. Otherwise, we would struggle aimlessly without counting the cost.

This financial plan should use the biblical principle of the tenth. It is a good plan that has shown good results in every country where it has been used; the tithe has even tried and proven. Moreover, it has a biblical basis.

In the seven churches I have pastored, I have seen believers who did not pay tithes become faithful tithe payers. They have testified of God's blessings on their lives after they began to pay tithes. As a general rule, people who pay tithes faithfully make the best saints in the church because they are responsible and disciplined people. A church that does not teach tithing is often in disorder. Such churches are often attractive places for believers who do not like order and discipline. A lack of discipline in giving to God has repercussions in other areas of the Christian life. Moreover, churches that do not teach or practice tithing typically stay very small in number. They simply do not grow. God does not bless a church that does not give to His work in a systematic way.

Where there is weak teaching on giving to God, it is because there is weak leadership. Ministers who are not sure of what they teach transmit their insecurity to their flocks. Only a voice that is sure of itself regarding the church's financial plan can speak without fear and doubt concerning this duty. A church whose leader teaches that tithing is merely a personal option has a header who lacks God's direction for the flock he shepherds.

Society, culture, the economy, and lifestyles have changed radically from the times of the apostles to the modern era. The costs of evangelizing effectively, supporting a minister, and covering the expenses of the normal operation of a local church are enormous. Paul did not pay electric or water bills, nor did he have sound equipment, tracts, or radio programs, or did he have to rent halls for services. All of these expenses require a financial plan in local churches. The tithe is a good biblical model for the support of the local church's ministry. Of course, buying land and building churches usually require an effort beyond simple tithing. We have as an example the free-will offerings given to construct Solomon's Temple.

In summary, although we are not under the law, it provides us with the principles of supporting the minister and of giving at least ten percent of our income to the Lord. We are to give, not because the law does obligate us, but because giving results from love and the work of the Holy Spirit in us. Giving is a Christian grace. Before our new birth we were selfish, stingy people looking out only for our own good, but now, motivated by love, we happily give, as a minimum, the tithe.

CHAPTER 9

THE LEVITES

The Levites, or "sons of Levi," were the descendants of Levi. They were separated from service in the Tabernacle, under the supervision of the priests (Num. 8:6, 18-22; Ezra 2:70). Many commentators attribute their calling to their attitude of obedience during the time of the sin of the golden calf (Ex. 32:26-28). When God saw their faithfulness to Moses, he decided to separate the Levites to the service of the holy things of the Tabernacle (Num. 3:5-9). They were consecrated to God, taking the place of the firstborn of the whole nation (Num. 3:12-15).

Moses divided the Levites into three groups under the three sons of Levi: Gershon, Kohath, and Merari. The Gershonites had charge of "the tabernacle, and the tent, the covering thereof, and the hanging for the door of the tabernacle of the congregation, and the hangings of the court, and the curtain for the door of the court, which is by the tabernacle, and the altar round about, and the cords of it for all the service thereof" (Num. 3:25-26). The Kohathites had charge of "the ark, and the table, and the candlestick, and the altars, and the vessels of the sanctuary wherewith they minister, and the hanging, and all the service thereof" (Num. 3:29-31). The sons of Merari had charge of the "boards of the tabernacle, and the bars thereof, and the pillars thereof, and the sockets thereof, and all the vessels thereof, and all that serveth thereto, and the pillars of the court round about, and their sockets, and their pins, and their cords" (Num. 3:36-37).

Besides having the responsibility of the implements of the Tabernacle, the Levites had the duty of preserving the law of God in its purity from generation to generation, teaching it and making sure it was faithfully upheld (Lev. 10:11; Deut. 17:18; 31:9-13; 33:8-10; Neh. 8:9; Ezra. 44:21-23; Mal. 2:7). That they were responsible for the furniture of the Tabernacle is important, since it symbolized the worship, praise, and salvation of the nation. In general, the Levites were in charge of the spiritual matters of God's people.

The Levites were set apart from the others. As they were consecrated to the service of God, they did not receive an inheritance as a tribe in the land of Canaan (Josh. 14:3-4; 21:2-3). The inheritance of the Levites was Jehovah (Deut. 10:9; Num. 18:20). God made provision for them by setting aside forty-eight cities where they could live (Num. 35:1-8). God also ordained that pastures be given to them for their livestock and herds. Besides all this, God gave them the tithes as well as the firstfruits of the fields, flocks, and herds, and portions of the sacrificial offerings (Lev. 2:10; Num. 18:1-24). The tithes and the firstfruits were the portion or inheritance of the Levites.

The Levites served by turn in the Temple and spent the rest of their time in their cities caring for their flocks (Num. 35:3). This is clearly seen in the case of Zechariah, the father of John the Baptist (Luke 1:5, 8-9). While the Levites were not in Jerusalem fulfilling their duties, they were still supported by tithes.

The Levites in the Old Testament now correspond to those who shepherd God's flock. Paul said, "Do ye not know that they which minister about holy things [the Levites] live of the things of the temple? And they which wait at the altar [the priests] are partakers with the altar? Even

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so hath the Lord ordained that they which preach the gospel [ministers of the gospel] should live of the gospel (I Cor. 9:13-14).

Some may argue that the ministers of today do not correspond to the Levites, since God has abolished the Levitical priesthood. It is true that today God does not have a select or special priesthood to lead people to God. The only priesthood today is the priesthood of the believer. We are all "kings and priests" and a "royal priesthood" (Rev. 1:6; I Peter 2:9). Each believer, without intermediaries, can offer acceptable sacrifices to God.

But it is important to realize that God has reserved the right of placing within the church people gifted with ministries for the perfecting of the saints (Eph. 4:11-12). God charges these leaders to "feed" the flock and "watch" for their souls (Acts 20:28; Heb. 13:17). They fulfill a ministry similar to the Levites, that of caring for the spiritual matters of the people of the Lord. Paul said that these ministers should receive remuneration, as did the Levites, who were supported by the tithes and the firstfruits (I Cor. 9:13-14). Just as the Levites were supported by the tithes, and ministers of the Lord ought to be supported in the same way today.

Many of the Levites served as doorkeepers, musicians, singers, and even as shepherds for the Temple flocks (I Chron. 15:16-28; 16:37-42). All of them received support from the tithes. We can make a modern application to churches today that have several ministers or assistants, such as assistant pastor, director of music, and youth minister. It is in order to use part of the tithe to support these ministries.

In smaller congregations where the income is not very large, often the whole tithe is necessary to support the pastor, but with the growth of the work, the pastor, conscious of his obligation of the proper administration of funds, will earmark a part of the tithe for other ministries in the church. We should not that in the Bible, building construction and repairs were accomplished through free-will offerings from God's people, not the tithes (Ex. 35:4-9; I Chron. 29:9). Likewise, today we should not expect that tithes will be sufficient for the building of churches, but we will need free-will offerings, pledges, or other honorable activities.

CHAPTER 10

WHERE SHOULD WE PAY TITHES?

Some people think that they have the right to pay their tithes wherever they desire, or distribute them according to their own taste. Some people give their tithes to a radio or television preacher, not to the local church. The Bible does not support these ideas.

The law designated a specific place where the Israelites were to pay their tithes: "But unto the place which the Lord your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come: and thither ye shall bring your burnt offerings, and your sacrifices, and your tithes" (Deut. 12:5-7). The Israelites did not decide where to pay their tithes; God established a definite place for that.

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Malachi 3:10 present to us the idea of the storehouse. Of we understand this biblical concept; it will not be difficult to see where we should give tithes and offerings. In the Hebrew language, the word for "storehouse" means "chamber, treasury." The following verses provide greater details on the biblical meaning of the storehouse. "And of the Levites, Ahijah was over the treasures of the house of god, and over the treasures of the dedicated things" (I Chron. 26:20). "Then Hezekiah commanded to prepare chambers in the house of the LORD; and they prepared them, and brought in the offerings and the tithes and the dedicated things faithfully; over which Cononiah the Levite was ruler" (II Chron. 31:11-12).

It is interesting to note that the peoples' tithes were so great that there was superabundance (II Chron. 31:10), but in spite of that, they were not returned, nor placed under the control of the Israelites who had brought them, but they were administered by the Levites. Simply because there was an abundance of tithes did not give the people the right to make demands on it. We should take this as an example for ourselves: even though a great amount of tithes may come into the local church, they belong to God, not the individual members. The minister should administer them.

"Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries. And I made treasurers over the treasuries, Shelemiah the priest...and of the Levites, pedaiah..." (Neh. 13:12-13) (See also Neh. 10:36-39) The priest and Levites were treasurers of the tithes under their charge, and as such they had to give an account to God for the management of the tithes. There are examples of God chastising them for bad administration of the tithes, but it was God who chastised them (I Sam. 2:12-17,34; 4:17). Pastors watch for souls and must give an account to God as steward of everything that has been entrusted to them, including tithes (Heb. 13:17-18).

From the verses we have cited, we can conclude that God had a specific place for the tithes and offerings. The storehouse corresponds today to the treasury of the local church that we attend, the place where each believer receives his spiritual food. Giving our tithes to the storehouse (treasury) of our local church demonstrates that we support the ministry of the congregation that we are submissive believers who recognize our duty of helping in the work of God and the spreading of the gospel through the support of the minister and the ministry of the local church. Giving the tithe to the local church binds the believer to that church.

This conclusion is also a matter of common sense and justice. Would it not be lack of common sense and justice not to provide for the minister of God who cares for our spiritual life? Is it right to abandon our pastor in order to help some other minister? Malachi 3:10 says, "Bring ye all the tithes into the storehouse, that there may be meat in mine house." The Israelites promised, "We will not forsake the house of our God" (Neh. 10:39). When we do not bring our fair share for the welfare of the ministry of our local church, we are forsaking the house of God.

How many faithful ministers of God have had to leave their congregations, not because they wanted to, but because the believers forsook their responsibility to support them? There was not sufficient foot (finance) in the house of God to support the man of God and his family.

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In the Bible the storehouse was always under the supervision of the Levites. In Neh. 13:4-14, the priest Eliashib, the overseer of the chamber (storehouse) of the house of God, became allied with a man named Tobiah. Eliashib had permitted Tobiah to enter into the storehouse with his family and his furniture. The Bible says this encroachment became so extreme "that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field" (Neh. 13:10).

Apparently Tobiah took control of the storehouse and did not distribute the tithes for the needs of the Levites. As a result, the Levites, for lack of food, had to return to their cities. The Levites had to forsake the spiritual matters of the people to attend to their own material needs.

When Nehemiah arrived and saw this scene, it hurt him so badly that he himself threw all of Tobiah's household furniture out of the chamber (Neh. 13:8). This example teaches us that the tithe should be under the control of the Lord's ministers, not subject to the whims of individual members of the congregation. Of course, the ministers must be accountable to God, the church body, and the laws of the land (II Cor. 8:21), but the people should trust their stewardship. If we cannot have confidence that our pastor will use money, which is earthly, correctly, how will we be able to trust him with the care of our soul, which is eternal?

CHAPTER 11

WILL A MAN ROB GOD?

No study of tithing would be complete without examining Malachi 3:8-10, since this portion of the scriptures is probably the one that pastors use most when they want to teach tithing to the church.

Under the Law of Moses, God emphasized the blessing of those who paid their tithes. Very little was said about the condemnation of those who did not pay it, because the focus of God in asking man for the tithe was not condemnation, but blessing (Deut. 14:29). The Israelites, having been blessed by God, offered Him the tithe as a form of worship and in gratitude for His blessings. God instituted the tithe to be a blessing to man, not a curse, since God's intention for the tithe was positive, not negative.

Pastors should be careful not to use negative methods in teaching things that the Bible presents in a positive form. The Bible speaks to us of the blessing we receive through giving tithes and firstfruits (Prov. 3:9-10). The general presentation under the law was, "You have been blessed, and therefore you should pay tithes" (Deut. 14:22-26). Tithing should be taught in this way in the church today.

Malachi 3:8-10 similarly promises a blessing, but it also issues an exceptional warning since the people in general had stopped paying tithes. God, through the mouth of the prophet, reproved the whole nation for its lack of obedience. Nevertheless, He finished His teaching on a positive note. He said that if the people would begin to bring the tithes to the storehouse. He would open the windows of heaven to pour out on them an abundance of blessing (verse 10.).

Only in cases of a total neglect of responsibility by God's people should ministers of the Lord reprove them by using terms as strong as those we find in Malachi 3:8-9. As a general rule, if ministers teach the tithe in a positive fashion, people will receive it in a positive fashion, producing positive results. There will be times when the pastor will have to mention the tithe to the church in general, but every negative warning should be balanced with positive points. A pastor should not make the whole church suffer for the errors of a few.

The prophet accused the people of having robbed God. Is it possible to rob God today by not paying tithes or giving offerings? We should note that God accused them of having robbed not only the tithes but also the offerings. God referred to giving in its totality and in all its forms; that is, when a person forsaken the house of God by not giving monetarily to His work, he is robbing God. this is a truth under the law and under grace.

We can learn much from Malachi 3:8-10:

1. The people of God can rob God by not giving tithes and offerings to His work.
2. People who do not give to God forfeit His blessings.
3. We should bring the tithes to the storehouse (treasury).
4. The purpose of the tithe is to provide food (finance) in the house of God for His ministers.
5. We should prove God to see if His Word is true when he promises blessings to those who give to His work. (Here is one of the few places in scripture where God challenges us to try Him in something).
6. God promises to bless all who tithe.

This promise is not only for those who were under the law. It has been proven time after time that believers who tithe receive blessings from God. A study of churches shows that those who practice tithing are blessed more than those who take a stand against tithing. Typically, those groups who do not practice tithing consist of small churches that almost never grow. They lack a vision that includes the responsibility of every believer to give of his finances for the extension of the gospel.

CHAPTER 12

JESUS AND GIVING

Like every good Jew of His day, Jesus believed in and practiced tithing. If He had not, he would have broken the law that He came to fulfill, and the Jews would have found something of which they could accuse Him. Jesus never abrogated the tithes as the measure with which man should honor God. On the contrary, He put His personal approval on those who paid tithes.

The Pharisees, religious leaders during the ministry of Jesus Christ, were very rigid about the law of the tithe. They paid tithes even on the smallest herbs from their gardens, but they lacked other spiritual qualities like justice, mercy, and faith. In Matthew 23:23 Jesus reprovved them, not because they had given their tithes faithfully, but for having done so without

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demonstrating the qualities of justice, mercy, and faith. Jesus taught that it was necessary to show justice, mercy, and faith, but without leaving the other (tithing) undone.

The ministry of Jesus was the time of transition from the law to the New Testament church. If Jesus had wanted to condemn or abolish tithing as a part of the new covenant, the moment described in Matthew 23:23 would have been the opportune time to do it. Instead of taking advantage of the moment to condemn the tithe, Jesus said people should "not leave the other [tithing] undone."

Jesus' approval of tithing is important. If we disapprove of a teaching that Jesus approved, would we not break His teachings? Beginning with the ministry of John the Baptist, the kingdom of God was announced (Luke 16:16). We should not minimize the teachings of Jesus during this period. His teachings during this time form the foundation of the New Testament church. For example, Jesus said that it was necessary to be born again (John 3:3). No one would dare dismiss this teaching of Jesus. But if Jesus endorsed the tithe during this period, who are we to condemn it? Jesus' approval of the tithe makes it legitimate for us.

That Paul and the other apostles did not use the word "tithe" in their writings does not indicate that they did not believe in it. In John 3:3 Jesus said that it was necessary to be born again, but none of the apostles used this exact phrase in their writings. Paul did not use the word "hell", but he taught the doctrine by using other words (Rom. 5:9; I Thess. 1:10; II Thess. 1:9). Jesus used the word "hell" repeatedly (Matt. 5:22, 29; 10:28; 23:23). Does this mean that Paul and Jesus disagreed? No! Paul taught the same doctrines that Jesus taught but without necessarily using the same terms with the same frequency. Jesus approved of the tithe (Matt. 23:23), and although Paul did not use the word "tithe" he also endorsed this teaching (I Cor. 9:13-14).

At no time did Jesus condemn the tithe. He simply taught that even though we are faithful in paying tithes, we should also demonstrate spiritual qualities in our lives. He warned of the danger of doing things only to fulfill requirements instead of doing things from the heart for the sake of love. He spoke of the error of putting greater emphasis on the act of giving rather than on the spirit of the giver. Every deed that the Christian does outwardly should be supported by something inward. Religion is only outward, but salvation begins on the inside and then is reflected on the outside. Many people give their tithes and feel justified, but in their spirits they are critical, judgmental, without love and mercy (Luke 18:10-14). Jesus calls us to a proper balance in our lives where we do outward things like giving money because we are motivated by love, righteousness, mercy, and faith.

Jesus said, "Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's" (Matt. 22:21). The context of this verse refers to paying tribute to Caesar. Jesus lets us know that we should pay taxes to the government, but in the same way we should give to God what belongs to Him.

Jesus expressed in clear terms that ministers of the gospel should be supported. When He sent the twelve apostles to the cities of Israel He told them, "Provide neither gold, nor silver, nor brass in your purses, nor scrip for your journey, neither two coats, neither shoes, nor yet

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staves: for the workman is worthy of his meat" (Matt. 10:9-10). They were to be supported by those who accepted their teaching.

When Jesus sent the seventy, He said, "The laborer is worthy of his hire" (Luke 10:7). These verses reveal the mind of Jesus regarding those who preach the gospel. They should be supported by those who hear and accept the Word through their ministry. In I Corinthians 9:14 Paul stated this truth again; he defended the support of ministers by the believers by citing this ordinance of Jesus. (See also I Tim. 5:18). Jesus and Paul agreed. The minister should be supported financially by those who have accepted the Word of God through his ministry. Without a doubt, our Lord upheld the tithe and taught that it should be used to support those who preach the good news.

Motives

Some people become confused by Jesus' teaching on alms in Matthew 6:1-4. Using this portion of scripture they have developed some strange ideas, such as that a person should not give tithes or offerings openly and that one should not put his name on a tithing envelop so that his right hand will not know what his left hand is doing.

In Matthew 6 Jesus reprimanded people for doing things like giving alms merely to perform rituals and to be seen by others. The key to understanding the passage is to recognize that Jesus condemned how they were doing these things., not the simple act of their doing them. He condemned the motive, not the act.

The chapter begins with an important phrase: "Take heed that ye do not your alms before men" (Matt. 6:1). "Do not your alms" refers to the Jewish custom of giving alms to the poor. The law taught the Jews to help the poor. The Pharisees carried this practice to such an extreme that they felt a man was justified before God because he gave alms. The rabbis said that by giving a penny to the poor, a man would go to heaven. The Pharisees gave alms to obtain recompense from God and to be seen by men. At the entrance to Herod's Temple they placed thirteen receptacles made in the form of trumpets. They attracted the attention of the people by making a noise when they threw the coins into the receptacles. They sought for the praise of people, and in receiving that praise they received their recompense.

The word "alms" in Greek is *eleemosune* (beneficence, charity) . It does not refer to giving tithes or offerings, but to "doing alms." Jesus did not condemn the act of charity toward the poor, because he said, "Therefore when thou doest thine alms," letting us know that we should be charitable. He condemned the manner and attitude of the Pharisees, who gave alms to be seen by people.

Jesus interested in what motivates our actions. Some Christians give their offerings and tithes, but only to fulfill a requirement, to please the pastor, or to be seen by other Christians. We should give, but with the right motives.

Offerings and tithes were given openly in the Bible. The apostles did not understand the phrase "in secret" (Matt. 6:4) to be a prohibition against giving offerings openly (I Cor. 16:2; Acts 4:37;

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5:1-2; 11:29-30; Phil. 4:14-18). Paul counseled the Corinthians to set aside a special offering for needy believers every first day of the week so that when he arrived they would not need to collect offerings for this particular purpose. Far from prohibiting the collection of offerings, Paul revealed that it was a very common practice in the early church. Jesus said in Matthew 6:6 that we should also pray "in secret," but none of the apostles understood this as a prohibition against praying in public (Acts 2:1-13, 42; 4:24, 31; 16:13).

Jesus was speaking of motives and attitudes! We can give offerings and tithes publicly, but not with the intention of being seen or praised by others. Giving openly with correct motives is the same as doing it in secret, because we are not doing it to impress people, but to please God. Perhaps those who argue for giving offerings in secret bring more attention to themselves than those who from their hearts give to God openly.

The phrase "Let not thy left hand know what thy right hand doeth" (Matt. 6:3) instructs us not to give with the intention of making public the amount we give. After we have given an offering we should not attach any importance to the act, because we need to give without pretensions or incorrect motives.

Putting our names on tithing envelopes does not violate this teaching. The purpose is not to make our offerings public but to maintain accurate records of our stewardship for proper pastoral oversight and for tax deductions. Everything related to the church should be done with order, including the giving of tithes.

In summary the teachings of Jesus in Matthew 6:1-4 refer directly to giving alms (giving to the poor). Moreover, Jesus dealt with what motivates us to give, whether to the poor or to the treasury of the local church.

CHAPTER 13

WHAT ABOUT OUR HEART?

Some Christians believe that the way to give money is as they purpose in their hearts (II Cor. 9:7). This principle is valid; however, many of those who appeal to this verse never purpose to give as much as ten percent. Instead, they try to evade, avoid, or escape the tithe as the measure that God has established.

In an attempt to discredit the tithe, these people forget that in the same chapter Paul, in speaking about giving, used phrases like "forwardness of your mind," "Your zeal," "your bounty," "soweth bountifully," "abound to every good work," and "all bountifulness, which causeth through us thanksgiving to God" (II Cor. 9:2,5,6,8,11). In the previous chapter he spoke of giving from "their deep poverty," of their liberality," and "beyond their power" (II Cor. 8:2-3). The first thing we must establish is that when Paul spoke of giving as we purpose in our hearts he did not mean to look for a way of not giving what is right to God.

Paul did not belittle the tithe. The chapter and the verse in question do not even deal with the tithe, nor with the theme of support for the minister. Paul had taught about supporting the

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minister in I Corinthians 9, but in II Corinthians 9 he wrote about a free-will offering for needy Christians. A voluntary offering to help other believers and the tithe for the support of the local church are two very different things, and we should not confuse them.

However, much of what is applicable to offerings also applies to the tithe. According to Paul, giving is directly linked to the Christian's heart. The desire to give or not is a good thermometer or index of the spiritual condition of the believer. A spiritual person will be disposed to give to God. Giving is something that one "purposes" to do.

Paul expected "every man" to give. No one is exempt from giving to God's work. Everyone should give! Everyone should give as he "purposeth" in his heart.

Paul spoke of giving an offering to needy brethren. For many people, giving an offering is something they do lightly, but Paul spoke of "purposing" in the heart to do it. To purpose means to "intend or resolve to perform or accomplish." The Greek word in II Corinthians 9:7 is *proairemai*, and it means "to choose for oneself before another thing, prefer, i.e. by implication, to propose (intend); purpose." Thus giving an offering should be a conscious, premeditated decision. We should intend to do it, or prefer to do it.

When the pastor says, "We are going to take up the tithes and offerings," we should purpose in our heart to give. To give an offering is not a small thing. None of the ordinances of the Lord are unimportant. A heart that is spiritually healthy, that loves the work of the Lord, will give generously, but a spiritually sick heart will look for ways to give less to God's work. A heart that purposes to give to God is a heart that loves God. David, a man after God's heart, was a generous man. A man with a heart for God will give to the work of the Lord generously.

We should not sue II Corinthians 9:7 to justify giving to God what seems good to us rather than giving Him what is just. As we have seen, the verse in question does not deal with the tithe, but with a love offering. Those who try to use this verse to prove that the tithe is not necessary twist it to accommodate their teaching. For those who do not want to give the tithe, there is an alternative. They can give everything they have, as believers did in the Jerusalem church (Acts 4:34-35).

Judas opposed the pouring of precious ointment over Jesus' feet, saying it would have been better to sell it and give the proceeds to the poor (John 12:1-8). His opposition seemed logical, but his motives were wrong. Sometimes a brother's opposition to tithes may seem plausible. For example, he may say that instead of the tithe, it would be better to give God what each person purposes in his heart. To an unlearned or carnal Christian, such a suggestion may appear just, but many times such suggestions are only excuses to cover wrong motives. Often they are pretexts to veil a selfish heart that would not purpose to give a just offering to God. Judas was greedy. He had no interest in giving to the poor; he wanted the money for himself, and he used the poor as a pretext to cover his real motives.

Mary gave the ointment, which had a value equal to a whole year's salary, to worship Jesus. Judas, who opposed her use of this money, later would betray Jesus for thirty pieces of silver (Mark 14:10-11). The Bible says that wherever this gospel is preached Mary would be praised for what she did (Mark 14:9), but likewise, Judas will carry the reproach of being the man who

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sold Jesus for money. Jesus affirmed that the costly ointment Mary poured over His feet was not a bad investment.

Likewise, what we give to the Lord as a sacrificial offering is not a waste of money. We are investing money in something valuable, the Lord's church. What Judas called waste, Jesus called worship. Giving to God is a form of worship!

CHAPTER 14

THREE PRINIPLES

The teaching of I Corinthians 16:1-2 provides us with three principles about giving in the New Testament. First, Paul said, "Upon the first day of the week," which teaches us that we should give systematically, not just whenever we feel like it. Second, Paul said, "Let every one of you lay by him in store,;" which shows us that everyone without exception is responsible for giving to God. Third, Paul said, "As God hath prospered him" which speaks of giving in proportion to what we earn.

Thus giving to God should be systematic, personal, and according to what we earn. This portion of Scripture speaks of an offering; however, it is interesting to note that the three principles incorporated in this offering are the same as those given by God for the tithe. The tithe is something given in a systematic way, it is personal, and it is in proportion to what one earns. It seems that Paul based what he called an offering on the principle of the tithe; in fact, this offering could well have been a tithe.

CHAPTER 15

PROSPERITY

God has many ways of causing His children to prosper, but not all prosperity is necessarily economic. Spiritual prosperity is even more important than economic prosperity. The Bible warns us not to seek after riches (I Tim. 6:9; Prov. 28:30). Some people become ensnared in living for money rather than using money to live. The Word of God exhorts that we should know how to be content, whether we have abundance or scarcity (I Tim. 6:6; Phil. 4:11-12).

At times in our lives we may have to endure economically difficult moments, even when we have been faithful to God, but that did not prevent God from permitting the devil to test him. The devil said to God that Job only served Him because he received great blessing from Him, not because he loved Him. Job was a rich man, blessed by God, but in a moment he lost all his earthly possessions. He became a poor man! God allowed Satan to test him in financial matters.

In short, God is not obligated to make us prosper economically all the time. We should not think that giving to God is a lever for manipulating Him. We may have times of trial when we will have little, but we have the promise that God will supply all our basic needs, if we put him first (Matthew 6:33).

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God will not be indebted to anyone, for "that which he hath given will he pay him again" (Prov. 19:17). God always pays His outstanding accounts. Because of His faithfulness, God blessed the later estate of Job more than the former, doubling the things that he had lost (Job 42:10,12).

In general terms, it is God's will for us to prosper. John wrote, "Beloved, I wish above all things that thou mayest prosper and be in health, even as thy soul prospereth" (III John 2), and everything that the righteous person does shall prosper (Psalm 1:3). Again we must remember that not every blessing is an economic one; many are spiritual. Solomon said, "The blessing of the LORD, it maketh rich, and he addeth no sorrow with it" (Prov. 10:22).

God promised on many occasions to make His people prosper if they would follow His commandments (Joshua 1:7; I Kings 2:3; II Chron. 26:5; Psalm 122:6; Deut. 8:6-20). The emphasis of these passages is on spiritual prosperity, but we cannot deny that they include financial prosperity. God is not against rich people. Abraham, Isaac, and other biblical figures were wealthy men (Gen. 13:2; 24:35; 26:12; I Chron. 29:28). They did not seek economic prosperity with a greedy spirit, nor did riches come to them suddenly. They used wisdom and diligence to prosper, for faith is not a substitute for diligence and work (Prov. 10:4; 12:24; 13:4). God rebukes laziness in all its forms (Prov. 6:6; 24:30-34; Rom. 12:11). The Bible declares that believers should work to support themselves (I Thess. 4:11; II Thess. 3:10).

We have to take into account that God blesses people according to their ability to manage and assimilate those blessings. God does not bless some people with much money because that money would be their ruin. The story is told of a pastor who always gave a ride to a sister who was very faithful to God. This sister would testify frequently how sorry she was that the pastor had to bother with her, and she constantly asked the church to pray that the Lord would give her a car so that the pastor would not have to bother picking her up. With time, God granted this prayer, but when she got the car, she completely stopped going to church, returning to the world. When she did not have the car, she was faithful, but when God blessed her, she fell away from the Lord. What should have been a blessing became a curse. God warned the people of Israel of the danger of being overcome by a spirit of materialism as their blessings multiplied (Deut. 8:11-17).

There are times when we ask for material things that could become an impediment to our spiritual lives (James 4:3). We have to ask "according to His will," not according to our fleshly desires (I John 5:14). There are times when we are like the two disciples to whom Jesus said, "Ye know not what ye ask" (Mark 10:38). Because of our incomplete understanding, we need the help of the Spirit when we pray (Rom. 8:26). God knows that He cannot tell all of us as He did Solomon, "Ask what I shall give thee" (I Kings 3:5). God did not promise us everything that we wanted according to our flesh or anything that we take a fancy to; He promised us what is basic and essential to life (Matt. 6:31-33).

The prophet Agur gives us good advice on the best economic balance for us: "Give me neither poverty nor riches; feed me with food convenient for me: lest I be full, and deny thee, and say, who is the Lord? Or lest I be poor, and steal, and take the name of my God in vain" (Proverbs 30:8-9).

