

The Principle of the Tithe

Introduction

The issue of the tithe is a growing problem among the people of God. The Institutional Church is adamant about the necessity of believers tithing (when they say that they mean to the Church) and those in the House Church movement are saying that tithing is not a New Testament concept and is not required.

I, personally, think that most of the arguments come from wrong motives that attempt to justify each position. The Institutional Church has huge financial obligations that are ongoing, which include buildings, staff and programs. They feel that the Church would suffer a financial collapse if their members didn't tithe. On the other hand, many in the House Churches latch onto the “tithing not required” teaching to justify not giving since they don't have buildings, staff and programs to support.

The real questions are “What does God expect?”, “What should we be doing?”. The only proper way to answer these is to look at the Scriptures and depend on the Holy Spirit to provide insight and understanding concerning God's purpose. Please do not jump to conclusions but read this entire article because I believe that the Lord wants to adjust our thinking with a major paradigm shift concerning money and giving.

First, let's look at the current teaching from the Institutional Church.

Current Institutional Church Teaching

We have all heard the sermons on robbing God that come from Malachi. We all have experienced or know someone who has experienced such a legalistic attitude toward tithing that the finances of church members are tracked and questions are asked if enough “tithe” has not been given. Many who struggle to put food on the table for their family are condemned for not tithing “off the top” of their meager income. When they complain that they can't afford to tithe, they are told that they can't afford not to tithe. They are told that they need more faith and if they will just be obedient to tithe that God will bless their finances.

Sermons are preached about “seed faith” and “seed giving” and how that your harvest is determined by your planting and that your tithe is planted as the “first fruits” that belong to God. You are sowing into God's kingdom and you will reap a financial harvest. Many scripture verses are quoted to justify these sermons. While, in some ways, there is an element of truth in this, it is twisted to focus on the church or the ministry doing the preaching and how they are the ones that should be receiving the tithe or the financial seed.

Almost all of the churches that I have attended over the years will, at some point in the service, pass the offering plate. When this is done, usually, the scriptures in Malachi are read, either the one about robbing God or the one about bringing all of the tithe into the storehouse. In the larger churches there is even behind the scenes discussion about which offering “minister” gets the biggest offerings. If one particular person excels at “offering taking” (meaning that they can get more money out of the congregation than others can) then that person will become the “official offering minister”.

The offering time has become such a blatant manipulation of guilt and other emotions that it sickens me to see it. People feel condemned, guilty of robbing God if they don't give the tithe and beyond. Many feel that their relationship with the Lord is in jeopardy and that His favor will depart if they don't give. Because I refuse to be manipulated, whenever I am in a service where this occurs, *I will not give anything* to these manipulators.

So, let's examine the foundation for this type of teaching on tithing. If someone asks about tithing being part of the Law of Moses just like the dietary laws regarding pork or shrimp, they are immediately told that tithing was before the Law because Abraham paid tithe to Melchizedek, which set the precedent for all tithing since then. Is this a valid answer? I would like to point out that circumcision was before the Law also—did it set a precedent for all of the rest of us? Obviously not to anyone who reads the New Testament and what is said about circumcision.

What the Law Says

The Law formalized all aspects of life for the children of Israel. Required behavior was specified and punishment or consequences were also specified if one did not obey the requirements. This included the *tithe*, which means *tenth*.

Purpose of the Tithe

The reason for the tithe under the Law was to support the tribe of Levi, which were the priests of God. They did not have an inheritance in the land, but served God and the tabernacle.¹ Their tithe (the tithe of the tithe) went to the high priest as his portion². The tithe was their inheritance instead of the land and their work was the work of the tabernacle and not the work of plowing and herding sheep.

A little quick math will reveal that taking 10% from the other eleven tribes and then the high priest receiving 10% of the 10% provides a standard of living for the priests that is equal to the standard of living for the other tribes. By the methodology of the tithe, those who served God and the people *maintained the same standard of living* as the people—no more, no less.

1 Numbers 18:21, 24

2 Numbers 18:28

Components of the Tithe

The tithe consisted of the produce of the fields and of the herds of the tribes.³ It is interesting to note that the tithe is never mentioned in terms of money. The only time money is used for the tithe is when, during the third year *festival* tithe, the place where the Lord had placed His name was too far away to carry the produce. If that was the case, then the produce could be turned into money to make the trip easier.⁴

Today, everything relating to tithe is discussed in terms of money as if there were no other way to tithe. That is because the organization of church requires money to operate—produce doesn't do it any good.

Recipients of the Tithe

Under the Law, the primary recipients of the tithe were the priests since the support of the priests was the tithe's primary purpose. However, others also participated in the benefit of the tithe. Besides the Levites, these included the widows, orphans and the strangers at the gates.⁵

There are occasions when the one who is bringing the tithe actually receives the benefit of the tithe⁶. On these occasions the tithe was taken to the place where the Lord had put His name and the tithe was eaten as a celebration before the Lord, and, if it was too far, you could convert it to money and buy whatever your heart desired including wine and strong drink.

Principle of the Tithe From the Law

While this has not been an exhaustive study on tithe from the Law (you may want to do one), enough has been said that we can see two primary principles.

1. The tithe was used to provide a standard of living for the priests that was comparable to the standard of living for the people—no more, no less.
2. The tithe always went to flesh and blood—to people. The tithe was *NEVER* used for brick and mortar. Offerings were used to build the furniture of the tabernacle and to build the temple, but never were tithes used for things. Things aren't important to God, people are.

Institutional Church Application

When it comes to tithing, the Institutional Church has selectively applied the Law to believers and then used the results as they have desired and not according to even the principles of the Law. However, they forget that if we depend on the Law then we have to keep the whole Law.⁷ The Institutional Church has followed in the ways of the Pharisees and tithe on the smallest of

3 Deuteronomy 14:22; Leviticus 27:32

4 Deuteronomy 14:23-26

5 Deuteronomy 14:29

6 Deuteronomy 14:23-26

7 Galatians 5:3

things and neglect the bigger things, straining out gnats and swallowing camels.⁸

Some Pharisaical fallacies have resulted from this type of application within the Institutional Church.

1. “The tithe comes first, before anything else including the needs of your family. There is no such thing as being too poor to tithe—you can't afford not to tithe.” To validate this fallacy, the scripture is ignored about determining the tithe of the herd. The herd was counted and every tenth animal that passed under the rod was a tithe to the Lord.⁹ This means that if the owner of the herd was poor and had fewer than ten animals, there was no tithe due.
2. “The tithe is the best of the best.” This fallacy is usually attached to the first one listed above. The same scripture is ignored in this one also. When the tenth animal was counted, it was not to be evaluated as to whether it was good or bad—it belonged to the Lord regardless.¹⁰
3. “If you fail to tithe from every dollar that you receive, you are robbing God and are cursed with a curse.” At this point Malachi 3:6-9 is usually quoted. This fallacy is a great guilt and fear manipulation; however, it is misapplied. Read Malachi chapter two and three together. The translators have added the chapter numbers, they are not in the original. When read together it becomes obvious that *the prophet is addressing the priests*.¹¹ Look at the series of questions that are *asked of the priests*. It is the priests that have robbed God!
4. “You must bring all of the tithe into the storehouse.” Again, Malachi 3:10 is quoted as a validation. As stated above, in context this applies to the priests, the tribe of Levi. Of course, when this is quoted, they mean that the church (their church) is the storehouse. However, the storehouse was a room that was a part of the temple.¹² The temple, including the storehouse, was destroyed in 70 AD. There is no longer a physical temple nor storehouse for the tithes. It has been invalidated by Jesus. The early Church understood that Jesus is building His own temple from living stones¹³ and that this temple, made without hands, will be indwelt by God.¹⁴

There are many other fallacies that could be added to this list, but these are the major ones. One of the basic rules of logic is that if you start from a wrong or invalid premise, then the results or the conclusions drawn will also be invalid no matter how reasonable the conclusion may sound.

8 Matthew 23:23-24

9 Leviticus 27:32

10 Leviticus 27:33

11 Malachi 2:1

12 Nehemiah 10:38

13 I Peter 2:5

14 Ephesians 2:21

One of the real problems of current tithe teaching is the intended use of the tithe. The Institutional Church uses the Law to validate the tithe and ignores the principles contained in the Law for how the tithe is to be used. How many of the Institutional Churches that you know actually use the tithe for flesh and blood—ministers, widows, orphans, and strangers in need? In all of them that I know, the tithe is lumped into the general fund and used to pay the building note, the building maintenance, the utilities, the staff, the program supplies, and other costs associated with the church building and its support and outreach programs. Very little is used to help people that need help.

Then, there is the other extreme, where para-church ministries, independent ministries, and even some mega-churches use the tithe for an excessive life-style for the leaders who want to live like the CEOs of multi-billion dollar corporations. Again, using the Law to validate the tithe, they ignore the principle of equal or similar life-style. The leaders should have a standard of living similar to the standard of living of the people to whom they minister.

Lessons from Abraham

Now, let's move from the Law to Abraham. God made promises to Abraham 430 years before the Law was given to his descendants.¹⁵ The fulfillment of the promise is not through the Law but through faith.¹⁶ Therefore, we need to examine the actions of Abraham, apart from the Law, as it relates to the things of God. There are two issues that are prior to the Law, which were formalized by the Law, and moved into the New Covenant with their spiritual application apart from the Law. These issues, as they relate to us are 1) circumcision and 2) tithes.

Circumcision

As part of God extending His Covenant to Abraham, it was necessary that all males associated with Abraham be circumcised.

Genesis 17:10-12 NASB

- (10) "This is My covenant, which you shall keep, between Me and you and your descendants after you: every male among you shall be circumcised.
- (11) "And you shall be circumcised in the flesh of your foreskin, and it shall be the sign of the covenant between Me and you.
- (12) "And every male among you who is eight days old shall be circumcised throughout your generations, a *servant* who is born in the house or who is bought with money from any foreigner, who is not of your descendants.

Circumcision as a mark of the covenant was an absolute requirement. God would not allow

¹⁵ Galatians 3:17

¹⁶ Galatians 3:14-18

Moses to continue his journey to Egypt to deliver God's people until his son was circumcised.¹⁷ Neither would He allow the children of Israel to enter the promised land until the generation that grew up in the wilderness was circumcised.¹⁸ However, under the New Covenant, circumcision is not a requirement and one of the reasons given is that Abraham believed while he was uncircumcised.¹⁹

The principle of circumcision, however, was carried forward into the New Covenant and is just as valid to us as to them.

Romans 2:29 NASB

- (29) But he is a Jew who is one inwardly; and circumcision is that which is of the heart, by the Spirit, not by the letter; and his praise is not from men, but from God.

Paul shows us the spiritual application of the principle of circumcision. It was a mark of the covenant as seen above; it is still a mark of the covenant, only now it is of the heart. For it is by our love for one another that the world knows that we are disciples of Jesus.²⁰ Paul gives us more details in Colossians.

Colossians 2:11-12 NASB

- (11) and in Him you were also circumcised with a circumcision made without hands, in the removal of the body of the flesh by the circumcision of Christ;
- (12) having been buried with Him in baptism, in which you were also raised up with Him through faith in the working of God, who raised Him from the dead.

Our New Covenant circumcision is done by the Spirit and it removes the body of the flesh, our old nature. We symbolize this with water baptism, which buries the old body of flesh.

So, we can see how the spiritual principle of the physical acts carry through to us under the New Covenant

Tithes

Now, lets look at the principle of tithes as done by Abraham and how the spiritual application carries through to us under the New Covenant.

Genesis 14:18-20 NASB

- (18) And Melchizedek king of Salem brought out bread and wine; now he was a priest of God Most High.
- (19) He blessed him and said, "Blessed be Abram of God Most High, Possessor of heaven and earth;

17 Exodus 4:24-26

18 Joshua 5:3-8

19 Romans 4:9-12

20 John 13:35

(20) And blessed be God Most High, Who has delivered your enemies into your hand." He gave him a tenth of all.

This occurred after what is called the battle or slaughter of the kings as detailed in the first few verses of Genesis chapter fourteen. During these fights, Sodom had been ransacked and Lot, who was living there, was taken captive along with all of his goods. When Abraham was told about it, he took his servants and went after Lot. Abraham defeated the kings and took back all of the booty that had been taken including Lot and his possessions. After doing this Abraham was met by the new king of Sodom and Melchizedek, the king of Salem.

Melchizedek gave Abraham bread and wine. This was real ministry to him and his servants because the land had been razed of all food. The bread and wine was a necessary refreshment to the men after the stress of the battle that was just finished. Abraham then gave a tithe, a tenth, of all of the spoils that had been captured.

This meeting is a mysterious meeting. I think that it is purposely mysterious because we are supposed to see the spiritual application. Melchizedek is mentioned again in the Psalms²¹ as a priestly order and a messianic prophecy and then carried forward in the New Testament into the book of Hebrews where this priestly order is spoken of in connection with Jesus. The priesthood of the order of Melchizedek is what connects these scriptures, old and new testament.

Hebrews specifically tells us that God has designated Jesus as a high priest according to the order of Melchizedek.²² This order of priests existed prior the Law and the Levitical or Aaronic priesthood and continues to exist forever because Jesus is not a priest of the Levitical order but is a priest of the order of Melchizedek and, because of the power of His indestructible life, will remain our high priest forever.²³

So, Abraham gave a tithe to the priest, Melchizedek, who is a picture or type of Christ, with the bread and wine served to Abraham being a type of the body and blood of Jesus. This is carried forward to the New testament by this verse:

Hebrews 7:8 NASB

(8) In this case mortal men receive tithes, but in that case one *receives them*, of whom it is witnessed that he lives on.

Under the Levitical priesthood mortal men received tithes. Under the Melchizedek priesthood, Jesus, our high priest, receives tithe because it is witnessed that He lives on. This brings the principle of tithes forward into the New Covenant by the priesthood of Melchizedek.

Melchizedek Meets Abraham

We have in Melchizedek the pattern of priesthood that pertains to us. We as a kingdom of

21 Psalms 110:4

22 Hebrews 5:10

23 Hebrews 7:24

priests²⁴ are of the same order of priesthood as our High Priest and, therefore, should follow the same pattern.

Priestly functions as demonstrated by Melchizedek:

1. **Blessing.** He blessed Abraham and he blessed God.
2. **Bread and wine.** He served the “communion meal” to Abraham.
3. **Gave of himself.** Melchizedek performed his functions first by giving of himself, his time, and his resources.

Abraham responded to the priestly functions of Melchizedek by giving him the tithe of the spoils. Melchizedek performed his functions without any regard to reward or compensation. No mention was made of a tithe or even of an offering. The tithe response was entirely Abraham's prerogative.

Principles of Tithe from Abraham

We can infer some principles from the story of Abraham and Melchizedek.

1. The tithe was an event driven opportunity. The occasion presented itself as an opportunity to provide a tithe of the spoils. There is no record in the Scriptures of Abraham doing any more tithing. We can't infer that he didn't simply because it is not recorded; but, we can infer that it was either so routine that it is not mentioned anymore or that it was so non-routine that it was rare.
2. The tithe went to a Melchizedek priest. The tithe went to the one who blessed him and provided the bread and wine.
3. The priest provided his services and resources without regard for, nor mention of the tithe. The tithe was not only not demanded and not required, it was not even mentioned.
4. The tithe was given by the prerogative, the decision of Abraham without obligation or necessity.

New Testament Application

We can sum up the principles that we have discussed from the Law and from the encounter of Abraham and Melchizedek in order to bring the principles forward for spiritual application.

1. The tithe should always go to flesh and blood, especially to those who provide blessing and minister the bread and wine to us.
2. The tithe should go to the priests of the order of Melchizedek who serve the Lord and the tabernacle to provide a comparable standard of living as the people have.

²⁴ I Peter 2:9

3. The tithe is not a requirement that can be demanded but is, instead, given freely by the blessed one.

Even though we have reduced the tithe to these principles, which sum up our understanding, the question is, “Is the tithe even applicable to us?” So far, the only reference we have in the epistles is in Hebrews 7:8 where Jesus, our High Priest after the order of Melchizedek, ever lives to receive our tithes.

We can gain insight of this issue if we will apply the same process to this question that Jesus did with the issues of the Law during His sermon on the mount. In Matthew chapters five, six, and seven, Jesus repeatedly said “you have heard it said ... but, I say to you ...”. In each of these He stated a commandment from the Law, such as, “thou shalt not commit adultery”, and moved its application from an *external observance* to an *internal condition* of the heart, such as, “if anyone looks on a woman with lust for her has already committed adultery with her in his heart.” The “heart condition” is what becomes important not the external actions. If the heart condition is right, the external actions will also be right.

Applying this process to our tithe question yields this result: 10% was required under the old covenant; 100% is required under the new covenant. The tithe, the 10%, was an acknowledgment of God's provision and favor and was a provision for the priests. However, today, we have been bought with a price²⁵, we are not our own—100% of us and our possessions belong to God. The question is asked of us, “What do you have that you did not receive?”²⁶ We don't acknowledge God's provision by giving 10%. We acknowledge Him by being obedient to the Holy Spirit. We have to be led by the Spirit in how we handle all that God has given and this includes what we give.

Money and our Heart

Therefore, we can be assured that God works on us in areas that need to be changed and renewed. This is part of the process of renewing the mind. Before we can discuss the issue of giving, we need to look at our heart attitude toward money. Jesus had a lot to say about that.

Luke 16:10-13 NASB

- (10) "He who is faithful in a very little thing is faithful also in much; and he who is unrighteous in a very little thing is unrighteous also in much.
- (11) "Therefore if you have not been faithful in the *use of* unrighteous wealth, who will entrust the true *riches* to you?
- (12) "And if you have not been faithful in *the use of* that which is another's, who will give you that which is your own?
- (13) "No servant can serve two masters; for either he will hate the one and love the other, or else he will be devoted to one and despise the other. You cannot serve God and wealth."

25 I Corinthians 6:19-20

26 I Corinthians 4:7

The way that we handle money is a test of our faithfulness. Money is a little thing to the Lord. He teaches us by His Spirit how to be faithful with wealth. This is necessary before He can trust us with true riches, which are not money.

Jesus contrasts two masters, money and God. We cannot serve both of them, but have to choose one. That is the root of our heart condition. If our motivation is money, i.e., getting more of it, then we have chosen money as our master. Once we do that, then money becomes our source for provision, protection, and security instead of the Lord.

Paul makes it clear about the dangers of this type of attitude of the heart in his letter to Timothy.

1 Timothy 6:9-11 NASB

- (9) But those who want to get rich fall into temptation and a snare and many foolish and harmful desires which plunge men into ruin and destruction.
- (10) For the love of money is a root of all sorts of evil, and some by longing for it have wandered away from the faith and pierced themselves with many griefs.
- (11) But flee from these things, you man of God, and pursue righteousness, godliness, faith, love, perseverance *and* gentleness.

The desire to get rich, the love of money, which is a heart condition, creates spiritual problems.

1. It is an attitude that creates temptations for us, which is a snare set by our Enemy.
2. It is an attitude that creates foolish and harmful desires in us, which bring ruin and destruction.
3. It is an attitude that creates discontent, which causes us to wander away from the faith of the Lord.
4. It is an attitude that is a root of all sorts of evil, which pierces us with many griefs.

Paul tells Timothy and by extension, us, to flee from the desire for money and instead pursue the fruits of the Spirit.

Paul continues with ministry instructions to Timothy toward those who have money.

1 Timothy 6:17-19 NASB

- (17) Instruct those who are rich in this present world not to be conceited or to fix their hope on the uncertainty of riches, but on God, who richly supplies us with all things to enjoy.
- (18) *Instruct them* to do good, to be rich in good works, to be generous and ready to share,
- (19) storing up for themselves the treasure of a good foundation for the future, so that they may take hold of that which is life indeed.

This instruction specifically addresses the heart condition of the rich—a conceited attitude toward those without money and an unfounded hope in dubious riches. He contrasts the riches in this present world with the riches of God—a restatement of Jesus' words concerning two masters.

He then tells us the correct heart condition.

1. Fix our hope on God, who richly supplies us with all things to enjoy,
2. To do good, be rich in good works,
3. To be generous,
4. Be ready to share.

Doing these things from the correct heart attitude results in future treasure stored up for us in true spiritual reality—life indeed.

Before the Lord releases us into spiritual fullness, we must deal with the love of money that is in us through our old nature.

Hebrews 13:5-6 NASB

- (5) *Make sure that* your character is free from the love of money, being content with what you have; for He Himself has said, "I WILL NEVER DESERT YOU, NOR WILL I EVER FORSAKE YOU,"
- (6) so that we confidently say, "THE LORD IS MY HELPER, I WILL NOT BE AFRAID. WHAT WILL MAN DO TO ME?"

In this is, again, the contrast between two masters, for God and money are presented as our two sources. He, Himself, never deserts us nor forsakes us, but, is our helper so that we need to have no fear of man. We, then can be content with whatever provision the Lord has made for us. Remember, Jesus told us to seek His Kingdom first and our necessities of life would be taken care of by the Father.²⁷

The requirement to be free from the love of money is necessary for us to move into the functions of the five-fold ministry. Paul instructed Timothy that this is one of the qualifying factors for the appointment of an elder—he must be free from the love of money.²⁸ Learning to be free and learning to change our heart attitude towards money begins with learning to give.

The Principle of Giving

We can now infer that the spiritual understanding of the tithe relates to our heart condition where we learn that all that we have has been received from God and belongs to God. So then, we should interpret the tithe from the law of the Spirit of life in Christ Jesus²⁹ and not the old letter of the Law.³⁰ The tithe, then, becomes a principle of giving or a symbol and not a legalistic calculation nor a legal requirement.

New Testament giving is based on the fact that we are sons and daughters of God—His actual

27 Matthew 6:31-33

28 I Timothy 3:3

29 Romans 8:2

30 II Corinthians 3:6

children rather than only being His subjects. [For further discussion of this see the teaching “Law, Life and Inheritance” available on the website.] A son can afford to be generous; whereas, a slave cannot. If we are slaves to the Law, we can legalistically apply the tithing calculation to the smallest details and still miss the purpose of God, which is one of the condemnation woes that Jesus spoke to the Pharisees.³¹

This goes back to our heart condition. Part of what we have been taught by the Institutional Church is that we tithe, give, in order to be blessed. This re-enforces the wrong attitudes of our heart for the motivation is “to get” rather than the giving.

As sons of God we are also, by faith, sons of Abraham³² and as such receive the blessing of Abraham.³³ We are already blessed in the earth.

Ephesians 1:3 NASB

- (3) Blessed *be* the God and Father of our Lord Jesus Christ, who has blessed us with every spiritual blessing in the heavenly *places* in Christ,

We have been blessed with the blessing of Abraham, which included physical provision and increase, and we have been blessed with every spiritual blessing. How, then, can we be more blessed by tithing? Therefore, our motivation cannot be “to be blessed” or “to get a blessing”. We give because the nature of our Father is to give and to give generously. We are of the same family and have inherited the same spiritual nature. *We give, not to be blessed, but to be a blessing.*

The Principle of Sowing and Reaping

There is a relationship between giving and receiving for it operates under the principle of sowing and reaping. Proper, correct sowing (giving) will yield an appropriate harvest (receiving). I say correct because sowing is planting and you plant in an appointed place and in properly prepared soil. You don't just scatter the seed in a haphazard manner.

Isaiah 28:24-26 NASB

- (24) Does the farmer plow continually to plant seed? Does he *continually* turn and harrow the ground?
- (25) Does he not level its surface And sow dill and scatter cummin And plant wheat in rows, Barley in its place and rye within its area?
- (26) For his God instructs and teaches him properly.

We have to walk in the Spirit, be instructed and taught in order to plant correctly. This not only includes money, but all other things that are subject to the principle of sowing and reaping. As with any planting, there is a direct ratio of harvest to seed planted, i.e., the more or less that you

31 Matthew 23:23

32 Galatians 3:7, 29

33 Galatians 3:14

plant, the smaller of larger the harvest.

2 Corinthians 9:6-10 NASB

- (6) Now this *I say*, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully.
- (7) Each one *must do* just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.
- (8) And God is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed;
- (9) as it is written, "HE SCATTERED ABROAD, HE GAVE TO THE POOR, HIS RIGHTEOUSNESS ENDURES FOREVER."
- (10) Now He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness;

In these scriptures, Paul is referring to money and giving; but, we need to look at more than just verse six.

1. Giving is as one has purposed in his heart, cheerfully.
2. Giving is not done as an obligation, which is begrudged, nor as a compulsion that is required.
3. It is God that supplies the seed to be planted, multiplies it, and increases the harvest of our righteousness.
4. God makes grace abound to us, causes us to have sufficiency in everything, so that we may have an abundance for every good deed.

Notice, that the result is that we would have a sufficiency (this is not luxury), so that our abundance may go toward good works, that is, become a supply for others.

One of the frequently quoted Scriptures used to manipulate giving is this one:

Luke 6:38 NASB

- (38) "Give, and it will be given to you. They will pour into your lap a good measure--pressed down, shaken together, and running over. For by your standard of measure it will be measured to you in return."

Every time that I have heard this verse quoted from the pulpit, the emphasis was money and giving and was always used to spur more giving. While this verse does relate to money, that is not its primary focus. In context of the previous verses, Jesus is emphasizing mercy, judging, loving our enemies. Our measure extends far beyond our finances and its standard is based on the condition of our heart.

The Priority of Giving

In the Old Testament it was easy to determine to whom we were to tithe and give because the first priority was the Levites, but what are our giving priorities in the New Testament? Let's remember our principles that we carried forward to the New Testament—the first one is giving is to people, flesh and blood not things. Another, is that our High Priest receives our tithes in heaven, so we give to Jesus. Now, it is hard to send a check to Heaven, so what does this mean? He is the Head and we are His Body. The Head is in Heaven at this time, but the Body is on earth and is composed of individual members—people, flesh and blood. So then, our first priority for giving is to those who are members of the Body of Christ in the earth, which fits the principles mentioned above. This is based on the leading of the Spirit and the need of the Body members. We must become sensitive to this type of giving because those in Christ are dependent upon Christ for provision, which, many times, comes through the supply of other Body members.

Another of the principles that we carried forward was that the tithe and giving should go to the Melchizedek priests that bless us and serve us bread and wine. Since we are now a kingdom of this type of priests, our giving is again prioritized to the Body, the Kingdom of Priests. But, this principle also narrows the number of recipients. All priests are potential recipients of our giving; however, with this principle, the potential recipients are restricted or limited to those who bless us and serve us bread and wine, that is, who give of themselves and their resources in their service of God to us. Who are these?

Just as Melchizedek as described in Hebrews has having no lineage, we too have not natural lineage or rights as priests. Melchizedek priests are not appointed by men; they need no man-made certification or credentials to function in their priestly capacity. So, those serving us bread and wine may be different than expected or formally recognized. The ones serving bread to us are those who are taking the bread of life (Jesus, the Word), breaking it into appropriate pieces that we are able to digest at that moment so that we might grow, be refreshed and strengthened. The ones serving wine to us are those who are taking the Blood of Jesus and serving us forgiveness and acceptance in the Beloved and in the Family of God. As we grow and mature in the Lord, it is possible that the ones who are making this provision for us may change, so, again, we must be sensitive to the Spirit. In normal practice, our Elders, those who truly function as the Lord's under shepherds, would fit into this category.

1 Timothy 5:17-18 NASB

- (17) The elders who rule well are to be considered worthy of double honor, especially those who work hard at preaching and teaching.
- (18) For the Scripture says, "YOU SHALL NOT MUZZLE THE OX WHILE HE IS THRESHING," and "The laborer is worthy of his wages."

Those who are devoting themselves to the service of the Lord and of His house (us as His temple) are dependent upon the Lord for their provision. Our giving to them, people—flesh and blood, as they function as Melchizedek priests to us, is the compensation that the Lord has given them for their work.

1 Corinthians 9:14 NASB

(14) So also the Lord directed those who proclaim the gospel to get their living from the gospel.

This is also applicable to the others who function within the five-fold ministries—apostles, prophets, evangelists, shepherds and teachers. They are all supported by our giving as the Lord leads us to give. In this, we should follow the guideline of our other principle that the tithe and giving provided a comparable standard of living for those who were fully devoted to the Lord's work and service as the people themselves enjoyed.

Now, we need to summarize our giving priority list. Unless specifically directed by the Lord in another direction, our first priority would be those who are performing priestly functions toward us and our second priority would be those in need within the Body of Christ—first, those closest to us in relationship and then to others who are not as closely related. After that, we should do as Jesus said and remember the poor.

How Much to Give

How much to give becomes tricky if we are being manipulated by guilt or erroneous teaching. It can range from too little to too much. How much should be determined by the Lord and we must trust Him that He is leading us to give the proper amount.

Watchman Nee once said that “any truth taken to an extreme becomes a heresy”. This is so true in the area of giving and tithes. Some have mis-applied the words of Jesus, who, on one occasion, told the rich young ruler to sell all that he had and give it to the poor.

Matthew 19:21 NASB

(21) Jesus said to him, "If you wish to be complete, go *and* sell your possessions and give to the poor, and you will have treasure in heaven; and come, follow Me."

Jesus said this to this one person and He was focusing on the condition of his heart. His riches had a hold on him that would prevent him from serving God fully. The Lord always knows what to touch in us that hinders our walk with Him. Then, it is up to us to deal with it.

Another area of giving abuse is in the area of pledges, or vows as the Old Testament calls them. This is supposedly to be done in faith depending on God to provide the money. However, it is really done to help the receiving organization budget their expenditures. This actually has nothing to do with faith. This is what Paul says:

2 Corinthians 8:12 NASB

(12) For if the readiness is present, it is acceptable according to what *a person* has, not according to what he does not have.

The readiness he mentions is that they are ready to give; but, he is admonishing them not to get caught up in emotions so that they are giving what they don't have. In other words, no pledges. The only acceptable giving is based on what you have, that is, what God has already provided to

you, not what He may provide in the future.

Systematic Giving

Today many, who have glimpsed a little of the difference about giving in the New Testament compared to the Old Testament, have stopped any form of regular giving and, instead, wait until they are “moved by the Spirit”. The result is a dramatic decrease in the amount that is given overall, even though some individual gifts may be large. Paul directed the churches to practice a systematic form of giving.

1 Corinthians 16:1-2 NASB

- (1) Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also.
- (2) On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come.

The issue addressed here is the collection for the saints, in other words, this was giving to the Body of Christ to meet individual needs of the believers. Most people received their wages on the last day of the work week, so, Paul was directing them to put aside some amount to save for giving. The idea of the first day of the week was to insure that people thought about giving before they had time to “blow” their extra money. Neither an amount nor a percentage is specified but only to save some for giving according to how one had prospered.

Not only did this method provide a means for systematic giving, it also insured that there would be no collection appeals when Paul came. He wanted them to give according to how they had purposed in their heart³⁴ previously, not give based on the emotions of the moment that result from appeals for help. Would that more offerings today could be received without the emotional appeal.

Examples of Special Giving

We do have in the New Testament examples of special giving that are above and beyond the normal. We can also expect that there will be occasions when the Holy Spirit will direct giving in a way that exceeds our expectations.

The first of these occurs early in the book of Acts:

Acts 4:32 NASB

- (32) And the congregation of those who believed were of one heart and soul; and not one *of them* claimed that anything belonging to him was his own, but all things were common property to them.

Acts 4:34-35 NASB

- (34) For there was not a needy person among them, for all who were owners of land or

³⁴ II Corinthians 9:7

houses would sell them and bring the proceeds of the sales

(35) and lay them at the apostles' feet, and they would be distributed to each as any had need.

This is a tremendous testimony of the working of the Holy Spirit in their lives and their bonding together as the Body of Christ. Spiritually, this is analogous to the offerings to build the Old Testament Tabernacle, which are detailed in Exodus chapters 35 and 36. The people responded to Moses' call to make a contribution to the Lord for the construction of the tent of meeting and all of its furniture. Their response was miraculously generous.

In the New Testament the tabernacle of God is being built of living stones and construction began on the day of Pentecost. Those who believed the message were being built together as a Temple of the Lord. Their giving allowed all of those who had need to be supplied, even the foreign Jews who had come to celebrate Pentecost and became believers as a result. Staying longer than they originally intended, they had need of food, clothes, shelter and, as a result, were dependent on the generosity of the other believers. The Church is built on sacrifice—first, the sacrifice of the life of the Lord and, second, the sacrifice of the money and goods of the early believers.

Another example of special giving is the grace of God that results in sacrificial giving, even beyond anything that would seem reasonable.

2 Corinthians 8:1-5 NASB

- (1) Now, brethren, we *wish to* make known to you the grace of God which has been given in the churches of Macedonia,
- (2) that in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality.
- (3) For I testify that according to their ability, and beyond their ability, *they gave* of their own accord,
- (4) begging us with much urging for the favor of participation in the support of the saints,
- (5) and *this*, not as we had expected, but they first gave themselves to the Lord and to us by the will of God.

Notice that their giving was “of their own accord”. It was not a requirement nor a duty. I suspect that the grace to give so sacrificially was because of what they gave first—themselves to the Lord and to His servants.

How opposite this is from what goes on today. The Macedonians begged and urged for the favor of participating in the support for the saints. What we hear today is those begging and urging us to give to the support of them and their ministry.

Who Benefits from Giving?

Much of the current teaching on finances emphasizes the worldly financial benefit that comes to those who give. While there is some truth to this, the emphasis is wrong and misses the mark.

Philippians 4:10-19 NASB

- (10) But I rejoiced in the Lord greatly, that now at last you have revived your concern for me; indeed, you were concerned *before*, but you lacked opportunity.
- (11) Not that I speak from want, for I have learned to be content in whatever circumstances I am.
- (12) I know how to get along with humble means, and I also know how to live in prosperity; in any and every circumstance I have learned the secret of being filled and going hungry, both of having abundance and suffering need.
- (13) I can do all things through Him who strengthens me.
- (14) Nevertheless, you have done well to share *with me* in my affliction.
- (15) You yourselves also know, Philippians, that at the first preaching of the gospel, after I left Macedonia, no church shared with me in the matter of giving and receiving but you alone;
- (16) for even in Thessalonica you sent *a gift* more than once for my needs.
- (17) Not that I seek the gift itself, but I seek for the profit which increases to your account.
- (18) But I have received everything in full and have an abundance; I am amply supplied, having received from Epaphroditus what you have sent, a fragrant aroma, an acceptable sacrifice, well-pleasing to God.
- (19) And my God will supply all your needs according to His riches in glory in Christ Jesus.

Paul is commending the Philippians for remembering him again with their gifts and for their previous gifts that they sent even when no other church helped. But, he emphasizes that it wasn't the gifts that he was seeking, because he had learned to be content in his circumstances whether it was prosperity or poverty. What he sought was their profit which is credited to their account.

What account is he talking about? Where is our account? We are told by the prosperity teachers that it is our personal bank accounts. Is that right? Jesus said:

Luke 12:33-34 NASB

- (33) **"Sell your possessions and give to charity; make yourselves money belts which do not wear out, an unfailing treasure in heaven, where no thief comes near nor moth destroys.**
- (34) **"For where your treasure is, there your heart will be also.**

Our account is in heaven. Our giving deposits to that account, which is unfailing. When our money is in our heavenly account we don't have to worry about it being stolen or of its value eroding.

Our Responsibility

There is a responsibility for us to provide for ourselves and others. In Mississippi, where I grew up, there is a saying, "every tub has to sit on its own bottom". In other words, it is our

responsibility to believe God for our provision. That provision may be a job rather than a monetary gift. All of us should be willing to work in whatever manner the Lord provides, even those who serve in the ministry gifts. Paul gave us a clear example of this.

Acts 20:33-35 NASB

- (33) "I have coveted no one's silver or gold or clothes.
- (34) "You yourselves know that these hands ministered to my *own* needs and to the men who were with me.
- (35) "In everything I showed you that by working hard in this manner you must help the weak and remember the words of the Lord Jesus, that He Himself said, **'It is more blessed to give than to receive.'**"

Not only did Paul work to provide for his own needs, he also provided for others on his ministry team. Wow! What a concept—the apostle working so that his ministry team could minister. I don't think that it is intended for this to be the norm because the Body needs to learn to care for its own; however, until some maturity is reached by today's believers as it relates to money, it may be necessary for even the primary ministries to work to provide for their needs.

Paul gave the Thessalonians a directive:

1 Thessalonians 4:11-12 NASB

- (11) and to make it your ambition to lead a quiet life and attend to your own business and work with your hands, just as we commanded you,
- (12) so that you will behave properly toward outsiders and not be in any need.

They were to do three things:

1. lead a quiet life, if possible;
2. attend to their own business; and
3. work with their hands.

The reason that they should do these things was so that

1. they could behave properly toward outsiders, that is, pay their bills and be of benefit to the community,
2. they would not be in need, that is, they would not become a burden on the community nor the Body of Christ.

Conclusion

The characteristics of those who walk in His Kingdom involve giving, receiving and holding things in common. The characteristics of those who walk in the way of the world involve

buying, selling, and accumulating things. The world's way is becoming so predominate that the Antichrist can control it by controlling the buying and selling through his mark.

We, as the people of God, need to hear the Lord in this. He has much to say about money and our attitude toward it. He has much to say about giving and receiving. We can only follow Him properly in this if we walk in the Spirit as a son.