

1. Definition and Concept:

1.1 Tithing and giving are taught in the Old Testament but only giving is taught in the New Testament. There are detailed teachings in the New Testament regarding giving as part of the believer's worship.

2. Giving Summary:

2.1 Giving today in the church age is complete in the mind, i.e., when you "want to give" it is done; the offering may or may not occur. Clearly it can only take place if the Lord has provided.

2Co 8:12 For if there be first a willing mind, it is accepted according to what a man has, and not according to what he has not.

2.2 When the Lord blesses you then you give and you alone must answer the question, "has the Lord blessed me?" If He has blessed you, then you give back a portion of that blessing. The amount if any is solely determined by the believer-priest.

2.3 Giving is to be done on the first day of the week. 1Co 16:2

1Co 16:2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.

2.4 Giving is never to be done under pressure.

2Co 9:7 Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.

3. Giving is therefore not: a tithe, a bribe for God's blessing, a payment for a place to worship, a payment to the preacher, a payment for Bible doctrine or a means for gaining the approbation of either God or man.

4. The Concept of Old Testament Tithing:

4.1 Tithing was an integral part of the Mosaic Law.

4.2 Tithing was a ten percent income tax paid to the treasury of the nation Israel. The nation supported the national church with its priests who first served in the Tabernacle and later in the Temple and Synagogues.

4.3 In Malachi 3:10 the word translated storehouse is **Owtsar**; it is better rendered treasury.

4.4 Strong has the following to say of the word in his Dictionary of Theological Terms, "Hebrew: Owtsar - Definition: a depository and traced further the word comes from Atsar, meaning to store up (lay up in) store ..."

4.5 Since there is no indication in the Scripture that only believers paid the tithe, we must assume it was a tax and that both the unbeliever and the believer paid into the treasury.

4.6 There was a tithe of ten percent of one's income which originally was a percentage of the agricultural production. Later, as money became a common medium of exchange, the percentage was applied to income.

4.7 There were several types of tithes: an annual tithe, a tithe every third year, a tithe every seventh year, a tithe every fiftieth year, and there was a tax to take care of the Levites, a tax to pay for the national feasts and sacrifices and a tax every third year for the poor. I want to provide several Scriptures to illustrate. Lev 27:30-33; Num 18:21-24; Deu 14:22-29;

4.8 The priests were required to tithe their "tithes" to the high priest. Num 18:25-28

5. The concept of Old Testament Giving:

5.1 The tithe and the Old Testament gift were different.

Mal 3:8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes (obligatory) and offerings (a matter of choice).

5.1.1 The word for "offering," in verse eight, is **Teruma**; it is used for freewill gifts, for gifts of the fruits, for the half-shekel sanctuary tax and for portions of sacrifices that were reserved for the priests.

Exo 30:13 This they shall give, every one that passeth among them that are numbered, half a shekel after the shekel of the sanctuary: (about forty cents) an half shekel shall be the offering of the LORD.

Exo 30:14 Every one that passeth among them that are numbered, from twenty years old and above, shall give an offering unto the LORD.

5.2 Old Testament givers were promised a blessing for giving:

Pro 11:24 There is he that scattereth, and yet increaseth; and there is he that withholdeth more than is meet, but it tendeth to poverty.

Pro 11:25 The liberal soul shall be made fat: and he that watereth shall be watered also himself.

6. Several Uses of Old Testament Tithes and Gifts:

- to repair the Temple

2Ki 12:4 And Joash (835-796) ... said to the priests, All the money of the dedicated things that is brought into the house of the LORD, even the money of every one that passeth the account, the money that every man is set at, and all the money that cometh into any man's heart to bring into the house of the LORD,

2Ki 12:5 Let the priests take it to them, every man of his acquaintance: and let them repair the breaches of the house, wheresoever any breach shall be found.

- to provide for the needs of Levite priests and their families

Deu 10:9 Wherefore Levi hath no part nor inheritance with his brethren; the Lord is his inheritance, according as the Lord thy God promised him this day.

Deu 14:27 And the Levite who is within thy gates, thou shalt not forsake him; for he hath no part nor inheritance with thee ...

Deu 14:29 And the Levite (because he hath no part nor inheritance with thee) ... shall come and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

- to pay for the various festivals or feast days, such as Passover, Feast of the Unleavened Bread, First Fruits, Pentecost, Trumpets, Atonement, Tabernacles and Purim

Neh 10:32 Also we made ordinances for us, to charge ourselves yearly with the third part of a shekel for the service of the house of our God;

Neh 10:33 For the shewbread, and for the continual meat offering, and for the continual burnt offering, of the sabbaths, of the new moons, for the set feasts, and for the holy things, and for the sin offerings to make an atonement for Israel, and for all the work of the house of our God.

- to help feed the poor of the land and the Levite priests

Deu 14:28 At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:

Deu 14:29 And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

7. Mal 3:10 is often used in error to authorize tithing in the Church Age.

7.1 Malachi is an Old Testament book, with primary application to Israel. As part of the Old Testament it is a law book.

7.2 The Mosaic Law was a conditional covenant applicable to the nation Israel as a priest nation.

7.3 Malachi is significantly the last book of the Old Testament. In this last book, God asks the Jews to conform to the conditional Mosaic covenant or suffer national discipline.

7.4 This is a recurring theme of the Old Testament, certainly to include Malachi.

Mal 2:11 Judah hath dealt treacherously, and an abomination is committed in Israel and in Jerusalem; for Judah hath profaned the Holiness of the Lord which He loved, and hath married the daughter of a foreign god.

Mal 2:12 As for the man who does this, whoever he may be, may the LORD cut him off from the tents of Jacob--even though he brings offerings to the LORD Almighty.

Mal 2:13 Another thing you do: You flood the LORD'S altar with tears. You weep and wail because he no longer pays attention to your offerings or accepts them with pleasure from your hands.

Mal 2:14 You ask, "Why?" It is because the LORD is acting as the witness between you and the wife of your youth, because you have broken faith with her, though she is your partner, the wife of your marriage covenant.

Mal 4:5 See, I will send you the prophet Elijah before that great and dreadful day of the LORD comes.

Mal 4:6 He will turn the hearts of the fathers to their children, and the hearts of the children to their fathers; or else I will come and strike the land with a curse."

7.5 Israel had rejected the claims of God and was like a people who strove with the priests, rejecting the counsel of God's ordained messenger. Israel was thus destined for discipline.

7.5.1 Priests became greedy, and the mercenary spirit which prevailed among them is exposed by Malachi. They eat up the sin of my people. Malachi complains that the priests grew wealthy as they greedily seized the tithes and offerings which the people brought to the Lord.

7.6 Since this is the Doctrine of Giving and not tithing, be aware (as earlier listed) there were other special tithes related to the seventh year and the jubilee year which, in most cases, the nation of Israel failed to keep.

8. Now let's establish the relationship of the tithe to us. Are we to tithe and give or simply give?

- Since the tithe was part of the Mosaic Law and we are exhorted in Scripture not to keep this law because Christ fulfilled the law, the Law in the Church Age therefore becomes self-deleting with respect to its spiritual application.

Gal 3:10 For as many as are of the works of the law are under the curse: for it is written, Cursed is every one that continueth not in all things which are written in the book of the law to do them.

Gal 3:11 But that no man is justified by the law in the sight of God, it is evident: for, The just shall live by faith.

Gal 3:12 And the law is not of faith: but, The man that doeth them shall live in them.

Gal 3:13 Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed is every one that hangeth on a tree:

Gal 4:4 But when the fullness of the time was come, God sent forth his Son, made of a woman, made under the law,

Gal 4:5 To redeem them that were under the law, that we might receive the adoption of sons.

Gal 2:20 I am crucified with Christ: nevertheless I live; yet not I, but Christ liveth in me: and the life which I now live in the flesh I live by the faith of the Son of God, who loved me, and gave himself for me.

Gal 2:21 I do not frustrate the grace of God: for if righteousness come by the law, then Christ is dead in vain.

9. New Testament Giving:

9.1 Giving must never be done to impress others.

Mat 6:1 Take heed that ye do not your alms before men, to be seen of them: otherwise ye have no reward of your Father which is in heaven.

Mat 6:2 Therefore when thou doest thine alms, do not sound a trumpet before thee, as the hypocrites do in the synagogues and in the streets, that they may have glory of men. Verily I say unto you, They have their reward.

Mat 6:3 But when thou doest alms, let not thy left hand know what thy right hand doeth:

Mat 6:4 That thine alms may be in secret: and thy Father which seeth in secret himself shall reward thee openly.

9.2 The gift is complete when the believer decides to give, even if the believer has nothing to give.

2Co 8:12 For if there be first a willing mind, it is accepted according to what a man has, and not according to what he has not.

9.3 The amount is not important but rather the mental attitude is the issue.

Mar 12:41 And Jesus sat over against the treasury, and beheld how the people cast money into the treasury: and many that were rich cast in much.

Mar 12:42 And there came a certain poor widow, and she threw in two mites, which make a farthing.

Mar 12:43 And he called unto him his disciples, and saith unto them, Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury:

Mar 12:44 For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living.

9.3.1 Located in the temple area known as the Court of the Women, the treasury contained thirteen trumpet-shaped chests for the deposit of gifts and the temple tax.

9.3.2 It appears that Jesus continued watching the giving for some time and that he observed a number of wealthy persons making gifts. Of the Greek synonyms for poverty, Mark chose a word descriptive of the beggarly condition of a pauper in order to characterize this poor widow.

Mar 12:42 And there came a certain poor (**Ptochos**-a pauper) widow, and she threw in two mites, which make a farthing.

Mar 12:43 And he called unto him his disciples, and saith unto them, Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury:

Mar 12:44 For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living.

9.3.3 **Ptochos** gave an amount equal to two mites or a farthing. A mite (*Lepton*) was the smallest of the copper coins, normally equal to one-eighth of a cent. The farthing was a Roman coin valued at one-quarter of a cent.

9.3.4 The principle enunciated by our Lord on this occasion was that a gift is to be evaluated not by its size but by a comparison of the gift with the total amount possessed by the giver. A large donation out of abundance may be less significant than a small donation out of poverty.

9.3.5 This woman gave the smallest possible gift, but it was more significant than the others, because God owns the cattle on a thousand hills; it is the mental attitude of the giver that is important. She gave out of what she had.

9.4 Whether or not God has prospered a believer is God's business and a matter between Him and the believer. Remember, only the believer can decide if they have been prospered.

1Co 16:2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.

9.5 The above verse also tells us the gift is to be made on Sunday if God has prospered us.

9.6 There should never be pressure to give; it must always be a matter of free will. Compare 2Co 8:11 with 2Co 9:7.

2Co 8:11 Now therefore perform the doing of it; that as there was a readiness to will, so there may be a performance also out of that which ye have.

2Co 9:7 Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.

9.7 Giving must be motivated by Bible doctrine and must be an expression toward God before it can be properly given.

10. The passages in 2nd Corinthians eight and nine deal with an offering that had been partially taken but not fully completed:

2Co 8:1 And now, brothers, we want you to know about the grace that God has given the Macedonian churches.

2Co 8:2 Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity.

2Co 8:3 For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own,

2Co 8:4 they urgently pleaded with us for the privilege of sharing in this service to the saints.

2Co 8:5 And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will.

2Co 8:6 So we urged Titus, since he had earlier made a beginning, to bring also to completion this act of grace on your part.

2Co 8:7 But just as you excel in everything -- in faith, in speech, in knowledge, in complete earnestness and in your love for us -- see that you also excel in this grace of giving.

2Co 8:8 I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others.

2Co 8:9 For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich.

2Co 8:10 And here is my advice about what is best for you in this matter: Last year you were the first not only to give but also to have the desire to do so.

2Co 8:11 Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means.

11. Giving is closely related to God's salvation by grace. Notice in the middle of Paul's dissertation on giving there is a reminder that you must give without attachments just as God so freely gave His marvelous Son.

12. The Corinthians had agreed to take up an offering for the saints at Jerusalem but then neglected to do it. The amount is not an issue here but rather the chance to give, i.e., the taking of the offering. The leaders of the church are being asked to give the people the opportunity to give.

2Co 9:3 But I am sending the brothers in order that our boasting about you in this matter should not prove hollow, but that you may be ready, as I said you would be.

2Co 9:4 For if any Macedonians come with me and find you unprepared, we-- not to say anything about you--would be ashamed of having been so confident.

2Co 9:5 So I thought it necessary to urge the brothers to visit you in advance and finish the arrangements for the generous gift you had promised. Then it will be ready as a generous gift, not as one grudgingly given.

13. A mature believer will be a giver, i.e., he will want to give--keep in mind the gift is complete in the mind. Whether you have money to give is God's business.

Phi 4:14 Yet it was good of you to share in my troubles.

Phi 4:15 Moreover, as you Philippians know, in the early days of your acquaintance with the gospel, when I set out from Macedonia, not one church shared with me in the matter of giving and receiving, except you only;

Phi 4:16 for even when I was in Thessalonica, you sent me aid again and again when I was in need.

Phi 4:17 Not that I am looking for a gift, but I am looking for what may be credited to your account.

Phi 4:18 I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God.

14. New Testament givers are promised future blessings when they give—recall, you can give in the privacy of your mind. For future blessing it does not take the effecting of a material gift.

2Co 9:8 And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work ...

2Co 9:10 Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness.

2Co 9:11 You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.

15. How does giving relate to the pastor-teacher? Several points with Scripture will illustrate.

15.1 You can never pay enough for Bible doctrine so do not even try. God will get doctrine to positive believers. When people want doctrine God will get it to them.

15.1.1 The Corinthians received doctrine even though they refused to provide support to Paul. They provided neither material nor moral support.

2Co 11:5 But I do not think I am in the least inferior to those "super-apostles."

2Co 11:6 I may not be a trained speaker, but I do have knowledge. We have made this perfectly clear to you in every way.

2Co 11:7 Was it a sin for me to lower myself in order to elevate you by preaching the gospel of God to you free of charge?

2Co 11:8 I robbed other churches by receiving support from them so as to serve you.

2Co 11:9 And when I was with you and needed something, I was not a burden to anyone, for the brothers who came from Macedonia supplied what I needed. I have kept myself from being a burden to you in any way, and will continue to do so.

15.1.2 As noted above, not only did they complain of his taking money but they also complained of his lack of speaking ability as compared to several "visiting firemen" who had passed through Achaia and delivered entertaining messages.

15.1.3 Paul, in 2Co 11:9, reminds the Corinthians that he did not take their money but it would seem, the great elocutionists whom they so admired most certainly did take their money. Notice what he says of these men in 2Co 11:19-20.

2Co 11:19 You gladly put up with fools since you are so wise!

2Co 11:20 In fact, you even put up with anyone who enslaves you or exploits you or takes advantage of you or pushes himself forward or slaps you in the face.

15.2 The pastor-teacher is to be paid for his work says the Scripture.

Deu 25:4 Thou shalt not muzzle the ox when he treadeth out the corn.

15.2.1 Paul quotes this verse in 1Co 9:9 during a discourse relating to Corinthian criticism:

1Co 9:9 For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen?

1Co 9:10 Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope.

1Co 9:11 If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things?

15.2.2 Carnal things are things for the body, i.e., food, clothing, etc. Apparently certain teachers had exercised their right over the Corinthians. But Paul triumphantly boasts that we have not used this power. Paul goes on to discourse on this subject of his teaching and his right to accept or reject support.

1Co 9:12 If others have this right of support from you, shouldn't we have it all the more? But we did not use this right. On the contrary, we put up with anything rather than hinder the gospel of Christ.

15.2.3 Paul it would seem was convinced that financial help might have hindered the gospel of Christ, for some might have thought he preached only for this reason.

1Co 9:13 Don't you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar?

15.2.4 In verse 1Co 9:14 Paul reminds the Corinthians that Moses in the book of Numbers commanded the support of the priests who served at the altar.

1Co 9:14 In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel.

15.2.5 The payment is made so the pastor-teacher can study and teach rather than work at another job and thus be limited in time.

15.2.6 Paul makes clear: pay or no pay, he will preach the gospel for he feels compelled to do so.

16. Paul encourages Timothy to not be ashamed to accept pay for his work as a pastor-teacher.

17. Now it is time to prepare for our Lord's Table.

End Lesson

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