



## TITHES AND OFFERINGS

### Lesson 1

### The First Three Offerings

The act of giving can be a demonstration of love, devotion, affection, honor, and commitment. Giving, as an act of worship, is recorded in both the Old and New Testaments. We can worship the Lord by giving our time, our energy, and our substance. The Bible teaches two ways to give substance to the Lord—through tithes and offerings. These lessons will cover much of what the Bible has to say concerning tithes and offerings. This first lesson examines some of the biblical principles of giving established by the first three offerings recorded in the Bible. These first three offerings predate the Law by over 2,000 years.

#### THE FIRST OFFERING (*minchah*)—An Offering Of Honor

The first act of worship recorded in the Bible was also the first offering.

- **And in the process of time (*as time went on, at harvest time*) it came to pass, that Cain brought of the fruit of the ground an offering (*tribute, gift, bloodless offering*) unto the LORD. <sup>4</sup>And Abel, he also brought of the firstlings of his flock and of the fat thereof. And the LORD had respect (*regard, to look upon*) unto Abel and to his offering: <sup>5</sup>But unto Cain and to his offering he had not respect. And Cain was very wroth, and his countenance fell.**

**Genesis 4:3-5**

In this first offering, both brothers brought an offering to the LORD. It is important to keep in mind that the LORD doesn't need anything we have to offer, but an offering is our way of showing honor, respect, commitment, and appreciation to God. Our offering can prove to the Lord He has our hearts. The LORD is never impressed or moved by an amount or size of an offering. He is impressed with the heart and motivation behind the offering.

Consider the following facts about the first offering:

- The first offering was a tribute gift meant to honor the Lord. This is apparent from the original Hebrew word ***minchah***. A ***minchah*** is a bloodless offering voluntarily presented as a gift to honor. This was not a sin offering. Cain and Abel were not atoning for sins with this offering. What sin had they committed and what law had they received to know what animal to sacrifice for that sin? The Law would not be given for nearly 2,400 more years, and without the Law sin is not imputed (**Romans 5:13**). Sin offerings are not commanded until **Leviticus 4**.
- Cain initiated the offering with what he had to offer—vegetables. Abel followed suit with what he had to offer—livestock. This teaches us that offerings are based on what we have to give, not what we don't have. The New Testament confirms this principal (**2 Corinthians 8:12**).



- Abel and his offering were seen as one and Cain and his offering were seen as one. The offerings were an extension and representation of the giver. This establishes the principle that God sees our offerings as a reflection of our hearts. The New Testament confirms this principal (**Matthew 6:21, 12:35; Luke 6:45, 12:34**).

God looked away from Cain because of his offering. Yet, Abel's offering was accepted, and he earned God's respect. We must ask, "Why did God seem to show partiality?"

- **And the LORD said unto Cain, Why art thou wroth? and why is thy countenance fallen? <sup>7</sup>If thou doest well (*do it joyfully*) shalt thou not be accepted? and if thou doest not well (*begrudgingly*), sin lieth at the door. And unto thee shall be his desire, and thou shalt rule over him. Genesis 4:6-7**

Consider the following observations:

- The Lord's rejection incenses Cain, revealing his heart of anger and moodiness. This shows the Lord will always deal with attitude and motive first and foremost (**Hebrews 4:12**).
- The Lord doesn't criticize Cain's offering—He criticizes his begrudging attitude. The New Testament also admonishes against giving an offering "**grudgingly**" (**2 Corinthians 9:7**).
- The Lord tells Cain the key to having his offering received is to give it joyfully. The New Testament confirms this principle (**2 Corinthians 9:7**).
- Trying to worship God with a begrudging and bad attitude is legalism and only opens the door to satan—"sin is a demon crouching" (*Anchor Translation v.7*).
- Cain never adjusted his attitude and went from ruining a worship service to killing his brother.

### **THE SECOND OFFERING (*olah*)—An Offering Of Consecration**

Noah presented the second offering recorded in the Bible. This offering took place after the Flood.

- **And Noah builded an altar unto the LORD; and took of every clean beast, and of every clean fowl, and offered burnt offerings on the altar. <sup>21</sup>And the LORD smelled a sweet savour (*an odor of soothing rest*); . . . Genesis 8:20-21a**

Noah's offering demonstrates several Bible "firsts":

- **First Altar**—This is the first altar in the Bible. The root for altar in the Hebrew means *to slaughter, to kill, to sacrifice*. An altar is built as a special, purposed place, designated as sacred, and used only for the worship of God. This signifies the consecration and importance of where and how we give offerings.
- **First Prescribed Offering**—Noah offered up the first designated offering—clean animals. God had commanded Noah to take seven pairs of all of the "clean animals"

onto the ark (**Genesis 7:2**). He “**took of every clean beast.**” How many animals was this? How long did this offering take? This offering may have lasted days or weeks. This signifies that God has a right to tell us what we are to give regardless of any inconveniences associated with the offering.

- **First Animal Sacrifice**—Noah’s burnt offering is the first offering that required the death of an animal. This signifies that an offering should cost us something.
- **First Offering of Consecration**—Noah’s offering was the first offering of consecration. The smoke rising from the burnt offering (*olah: ascent, exalt, rise up*) symbolized Noah’s desire to exalt and glorify God. The consumption of the animal by fire symbolized Noah’s total dedication to the Lord. Under the Law, the burnt offering would represent consecration to the Lord (**Leviticus 1**). This establishes the principle that our offerings are meant to glorify God and they can also help us stay consecrated to the Lord.
- **First Sweet-Smelling Savor**—Noah’s offering was the first offering recorded as a sweet-smelling savor to the Lord. The term literally means “a smell that brings rest.” This reveals what our giving does for the Lord—a proper offering brings the Lord joy. This expression is used 43 times in the Old Testament and three times in the New Testament. (**2 Corinthians 2:15; Ephesians 5:2; Philippians 4:18**).

### **THE THIRD OFFERING (*olah*)—A Commanded Offering**

The third offering recorded in the Bible is Abraham’s offering of Isaac.

- **Now it came about after these things, that God tested Abraham, and said to him, “Abraham!” And he said, “Here I am.”** <sup>2</sup>He said, “Take now your son, your only son, whom you love, Isaac, and go to the land of Moriah, and offer him there as a burnt offering on one of the mountains of which I will tell you.” . . . <sup>12</sup>And he said, “Do not stretch out your hand against the lad, and do nothing to him; for now I know that you fear God, since you have not withheld your son, your only son, from Me.”: . . . <sup>14</sup>And Abraham called the name of that place Jehovah-jireh: as it is said to this day, In the mount of the LORD it shall be seen (*provided*).  
**Gen. 22:1-2,12 (NASB), 14 KJV**

This is the first offering the Lord directly commanded anyone in the Bible narrative. God did not command Cain or Abel’s offering and He did not command Noah’s offering.

Consider the following principles this offering establishes:

- This offering wasn’t Abraham’s idea. This establishes the principle that God will command an offering from us from time to time and He might even command us where to offer it.
- Some offerings are designed to test and stretch our faith. This fact establishes the principle that God expects our faith to grow in the area of offerings.
- A “commanded” offering may often touch something dear to our hearts. This establishes the principle that some offerings are designed to prune idolatry.



- You will only get to know God as Jehovah Jireh if you obey Him with the “commanded” offering. This establishes the principle that God is only obligated to provide for us as we obey Him. This is confirmed in the New Testament (**Philippians 4:18-19**).

## **REVIEW**

From the first three offerings of the Bible, we can learn 14 critical aspects about offerings:

1. God needs nothing we have, but He does want our hearts.
2. Offerings are a way to honor God and pay Him tribute.
3. Offerings are based on what you *do* have and not based on what you *don't* have.
4. An offering is a reflection of your heart and attitude toward God.
5. We must not give grudgingly.
6. We must always be sure to give joyfully.
7. Offerings are given in holy places with a holy reverence.
8. Offerings should cost us something.
9. Offerings can help us consecrate and even rededicate our lives to the Lord.
10. If properly presented to the Lord, an offering will be a sweet-smelling savor to Him, a smell that brings Him rest.
11. God has the right to command an offering that may touch your dearest possession or even assault your idolatry.
12. Offerings will test and stretch our faith at times.
13. Offerings will cause you to know God as Jehovah Jireh.
14. Offerings allow God to provide your needs in a supernatural way.

May our hearts yearn to honor God and obey Him with our offerings.



## TITHES AND OFFERINGS

### Lesson 2

### The Offerings Of The Old Testament

One of the obvious patterns demonstrated in the Mosaic Law was God legislating pre-existing worship to fit His desire. For example, most of the offerings had already been established prior to Moses. Under the Law, God gave specific instructions for how He wanted to be worshiped with these offerings.

#### **EARTHEN ALTAR LAW**

Noah instituted the practice of building altars, but God legislated further guidelines to suit His will and prove their willingness to obey (**Exodus 20:24-26**).

- Altars were to be earthen (dirt) and made exclusively for the Lord. No double usage.
- Burnt offerings and peace offerings were to be sacrificed there.
- These altars were to be built anywhere God called His name. These would be all over Israel.
- This is where the Lord would manifest and bless the worshiper.
- An altar of stone would be accepted, but only if it was stacked stone and not chiseled. Chiseled stone would employ the skills the Israelites had used to build pagan temples for the Egyptians.
- The altar was to be low to the ground so that no steps were required to approach it. This was to prevent the worshiper's nakedness from being exposed.

These laws were given to teach the holiness and sanctity of the location where offerings were to be given. God wants offerings to be a holy and sacred thing. Moses was the first to build an altar under the new laws (**Exodus 24:4-5**) at the base of Mt. Sinai. There he offered burnt offerings and peace offerings in order to ratify God's covenant with Israel.

#### **THE FIVE PRESCRIBED OFFERINGS OF THE OLD TESTAMENT**

There are five main offerings under the Mosaic Law. The sixth offering in this list is an offering that accompanied the other five. Not all of these offerings were meant to atone for sin. Some of them were given as a pure act of worship; others are given to get the Lord's attention (a way to call upon His name). With the exception of the sin and trespass offering, all of these offerings were instituted before Moses and the Law because without the Law sin is not imputed (**Romans 5:13**).

1. **Burnt Offering (Leviticus 1)**: A bull, ram or bird (dove or young pigeon for the poor)
  - **Purpose**—Voluntary act of worship; atonement for unintentional sin in general; expression of devotion, commitment, and complete surrender to God
  - **Description**—No defect
  - **How Offered**—Wholly burned or consumed
  - **God's Portion**—Entire animal



- **Priest's Portion**—Skin only
  - **Offerer's Portion**—None
2. **Grain Or Meal Offering (Meat KJV) (Leviticus 2)**: Grain, fine flour, olive oil, incense, baked bread, salt
- **Purpose**—Voluntary act of worship; recognition of God's goodness and provisions; devotion to God
  - **Description**—Cakes or wafers, no yeast or honey
  - **How Offered**—Presented to God, accompanied burnt offering and peace offering (along with drink offering)
  - **God's Portion**—Entire animal
  - **Priest's Portion**—None
  - **Offerer's Portion**—None
3. **Peace Or Fellowship Offering (NIV) (Leviticus 3)**: Any animal; variety of breads
- **Purpose**—Voluntary act of worship; thanksgiving and fellowship (a communal meal), included vow offerings, thanksgiving offerings, and freewill offerings; confirmed right standing with God
  - **Description**—No defect
  - **How Offered**—Presented to God
  - **God's Portion**—Fatty portions
  - **Priest's Portion**—Breast given to High Priest (wave offering), right foreleg given to the officiating priest (heave offering)
  - **Offerer's Portion**—Thanksgiving offering: all the remainder to be eaten the same day, no left-overs allowed; vow or freewill offering: remainder to be eaten for no more than two days, third day leftovers to be burnt
4. **Sin Offerings (Leviticus 4)**:
- **Purpose**—Mandatory atonement for specific unintentional sin; confession of sin; forgiveness of sin; cleansing from defilement
  - **Description**—
    - **Young bull**: For High Priest and whole congregation. The blood was to be sprinkled in front of the veil and put on the horns of the altar of incense
    - **Male goat**: For the leader—the blood was to be put on the horns of the altar of the burnt offering
    - **Female goat or lamb**: For the common person—the blood was to be put on the horns of the altar of burnt offering.
    - **Dove or pigeon**: For the poor—the blood was to be put on the horns of the altar of burnt offering
    - **1/10 Ephah of fine flour**: For the very poor
  - **How Offered**—Wholly burned or consumed
  - **God's Portion**—Fatty portions
  - **Priest's Portion**—High priest and congregation's offering had to be burned; all others had to be eaten within the court of the tabernacle



- **Offerer's Portion**—None
5. **Trespass Offering (Leviticus 5:14-19)**: Ram
- **Purpose**—Mandatory atonement for unintentional sin requiring restitution; cleansing from defilement; make restitution; pay 20% fine
  - **Description**—No defect
  - **How Offered**—Wholly burned or consumed
  - **God's Portion**—Fatty portions
  - **Priest's Portion**—All the remainder, but had to be eaten within the court of tabernacle
  - **Offerer's Portion**—None
6. **Drink Or Libation Offering (Leviticus 23:9-13; Numbers 15:1-5, 28:7)**: Oil, water, wine or strong drink
- **Purpose**—Accompanies the burnt offering and peace offering
  - **Description**—Third part of a hin; for the Feast of Pentecost the fourth part of a hin
  - **How Offered**—Poured out as an offering
  - **God's Portion**—All, poured out
  - **Priest's Portion**—None
  - **Offerer's Portion**—None

### **OTHER SIGNIFICANT OLD TESTAMENT OFFERINGS**

In addition to the prescribed offerings above, God's people also gave in many diverse ways as acts of gratitude, worship, and to help establish God's covenant.

#### **Israel's Willing Offering For The Tabernacle (Exodus 35, 36:3)**

While they were still at Mt. Sinai, the heart of the Israelites stirred them up to give of their substance toward the construction of the Tabernacle. This included offerings of bracelets, earrings, rings, jewels, gold, blue, purple, and scarlet fabrics, fine linen, red skins of rams, badgers' skins, shittim wood, spun goats' hair, onyx stones, spices, oils, incense, etc. This was a freewill offering for the purpose of building God's house in the wilderness.

#### **Jephthah's Daughter (Judges 11:29-40)**

Jephthah made a "rash vow" to the Lord as he prepared for battle. If the Lord would give him total victory over the Ammonites, he committed to give as a burnt offering "whatever came out of his house" when he returned home from battle. The Lord granted total victory, but unfortunately the first thing out of his home was his only daughter. Jephthah wept but refused to go back on his vow and offered his daughter as a burnt offering unto the Lord. He is recorded in the **Hebrews 11** Hall of Faith (**Hebrews 11:32**).

#### **Hannah's Offering (1 Samuel 1:9-28)**

Hannah was one of two wives to a man named Elkanah. She was barren and cried out to God for a child. The Lord granted her a son, whom she named Samuel. After the boy was



weaned, she delivered him back to the house of God to serve Eli, the high priest. **“Therefore I also have returned him to the LORD, he whom I have obtained by petition; as long as he liveth, he whom I have obtained by petition shall be returned to the LORD” (1 Samuel 1:28).** Hannah’s offering was her first-born son.

### **David’s Offering For The Ark’s Return (2 Samuel 6:12-18)**

When King David attempted to bring the Ark of the Covenant unto Shiloh, he suffered a loss when Uzzah perished. When David regrouped and studied the Law to see how God wanted the Ark to be handled, he had great success. Part of David’s formula was to sacrifice oxen and fatlings every six paces (18 feet) for eight miles (42,240 feet)—a total of 2,346 stops to sacrifice oxen and fatlings. This was a costly offering to usher in the presence of God.

### **David’s Water Offering (2 Samuel 23:13-17)**

During a time of war, David longed for water from his hometown well. Three of his faithful men overheard him and risked their lives to break through the Philistine garrison guarding the city and its water. David would not drink it due to its great value—the price of the men’s lives. David poured it out on the ground as a libation offering to the Lord.

### **David’s Temple Offering (1 Chronicles 22:1-5, 29:1-9)**

The Lord would not permit David to build Him a temple. That task was given to Solomon. However, God did give David the blueprint for the temple (**1 Chronicles 28:11-12**), and true to David’s heart, David gave a tremendous offering toward the construction of Solomon’s Temple. David spent the rest of his life preparing the needed materials: iron and brass in abundance, gold, silver, wood, and gemstones. And because he **“set his affection to the house of his God”** out of his personal finances, David gave \$3.75 billion in gold and \$169 million in silver to the project.

### **Araunah’s Threshing Floor (2 Samuel 24:21-25)**

God’s judgment against Israel (for David’s sin of numbering the people) stopped at Araunah’s threshing floor. David purposed to buy that piece of property in order to worship the Lord there. Araunah wanted to give the property, livestock, and wooden implements to the king for free, but David refused, “No, I insist on buying it from you! I will not offer to the LORD my God burnt sacrifices that cost me nothing.” David paid 50 shekels of silver for the threshing floor.

### **A Widow’s Cake Offering (1 Kings 17:8-16)**

The Lord commanded a widow, ready to die, to provide an offering for the prophet Elijah. The impossible offering stretched her faith and provided supernatural provision until rain returned upon the earth a full year later (**1 Kings 17:15**).

### **A Shunammite Builds A Room (2 Kings 4:8-37)**

A wealthy woman in Shunam helped the prophet’s ministry by building an addition onto her home where the minister could stay and rest when he was in town. This came at an expense to her. She later requested a son, the prophet prayed, and a child was granted.



When the boy tragically died, the prophet raised the boy from the dead in the same room that was built for him years earlier.

These offerings built the houses of worship, helped the men of God, demonstrated thanksgiving, and got God's attention. May these offerings teach us how we are to give to the Lord. Amen!



## TITHES AND OFFERINGS

### Lesson 3

### The First Two Tithes

Unfortunately, a great controversy and disagreement has arisen concerning the basis for New Testament tithing. The main argument against tithing under the New Covenant is that tithing is “Old Testament” and “under the Law.” When any doctrinal debate arises concerning the Law, the Bible student must take into consideration that only part of Exodus, part of Deuteronomy, part of Numbers, and all of Leviticus are technically “Law” (4 out of 39 Old Testament books). The Old Testament is also comprised of books of history (Joshua to Esther), books of poetry (Job to Song of Solomon), and books of prophecy (Isaiah to Malachi). The Law is contained within the Old Testament, but not everything in the Old Testament is the Law. To that end, Abraham instituted tithing over 400 years before the Exodus took place and the Mosaic Law was given. Therefore, tithing is not under the Law. It supersedes the Law. The Law merely regulates tithing.

#### THE FIRST TITHE

**Tithe** means *tenth part*. This is 10% of all your increase (before taxes). As one commentary said, “Tithing is like paying rent on the other 90% God lets you keep.” It was begun by Abram as a way to honor God for His goodness. Tithing was also how Abram declared his dependence on God for success and provision.

- **And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. <sup>19</sup>And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: <sup>20</sup>And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all. Genesis 14:18-20**

Consider the following principles established by Abram, the father of our faith, with the first tithe:

- This Melchizedek represents Jesus (**Psalm 110:4; Hebrews 7:1-4**). He was the King of Salem (*peace*). He brought bread and wine, the first foreshadowing of Holy Communion. Melchizedek pronounced a blessing over Abram and called attention to the military victory the Lord had given Abram. Abram then tithed to Melchizedek. This established the paramount principle that we tithe because God has blessed us.
- Melchizedek was the priest of the Most High God. Abram tithed to this holy man of God. This established the principle that we tithe to a man of God who ministers to the Lord. We do not tithe to the widow, the charity, or ourselves. The tithe belongs to the Lord. This was confirmed under the Law (**Leviticus 27:30**).
- The setting for this encounter between Abram and Melchizedek is a pattern of worship followed countless times in the Bible:
  - God’s servant has to fight a battle.
  - God grants His servant victory.



- The victor fellowships with the Lord (communion) through worship.
- The victor provides a gift of thanksgiving to God.
- God further blesses the victor.
- This establishes the principle that tithing honors the Lord for our victory over a battle—a victory that brought us increase. We tithe to maintain victory. This is confirmed in **Malachi 3:10-12**.
- Abram tithed on the spoils of war, then gave the remainder to Bera, the King of Sodom (**Genesis 14:21-24; Hebrews 7:4**). This establishes the principle that we tithe to God before the king gets his share, e.g., taxes. This is also called tithing on your gross income.
- Abram used tithing as an opportunity to declare to the pagan King Bera of Sodom, that it was God that had promoted and prospered Abram, not Bera. This establishes the principle that tithing is a way to declare our dependence on God for provision and our independence from mammon (**Matthew 6:24**).
- Our father, Abram, instituted the tithe as an act of joyful and thankful reciprocation to the Lord for His immutability and faithfulness to the covenant He had established with Abram. Simply put, God kept His word to Abram, and Abram tithed out of thankfulness and for his part of the covenant. This reiterates the principle that we tithe because God is God and He has been good to us.

## THE SECOND TITHE

The second tithe the Bible records was promised by Jacob after his famous vision of “Jacob’s ladder.” It’s important to note that **Genesis 28** indicates that Jacob had received the blessing of Abraham through the declaration of Isaac:

- **And God Almighty bless thee, and make thee fruitful, and multiply thee, that thou mayest be a multitude of people; <sup>4</sup>And give thee the blessing of Abraham, to thee, and to thy seed with thee; that thou mayest inherit the land wherein thou art a stranger, which God gave unto Abraham. Genesis 28:3-4**

The faith, lineage, blessing, and covenant of Abraham were passed to Jacob, and not his brother, Esau. The Lord confirmed His covenant with Jacob in this vision (**Genesis 28:13-15**). This was a continuation of the covenant He had originally made with Abraham. God reaffirms to Jacob the five promises He will keep with him:

- **And, behold, I am with thee, and will keep thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of. Genesis 28:15**

1. I am with you.
2. I will keep you.
3. I will bring you again to this land.
4. I will not leave you.
5. I will accomplish that which I have spoken to you (**Gen. 28:13,14**).



As a humbled response to the renewed covenant of his father and grandfather, Jacob worships the Lord and makes a vow to Him:

- **And Jacob rose up early in the morning, and took the stone that he had put for his pillows, and set it up for a pillar, and poured oil upon the top of it. <sup>19</sup>And he called the name of that place Bethel (*House of God*): but the name of that city was called Luz at the first. <sup>20</sup>And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, <sup>21</sup>So that I come again to my father's house in peace; then shall the LORD be my God. <sup>22</sup>And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee. **Genesis 28:18-22****

Jacob's overwhelming understanding and revelation that God had made a covenant with him produced a desire to build "the house of God," pour out an oblation offering of oil, and vow to begin tithing. This vow to tithe was clearly a demonstration of appreciation for the Lord's promise of provision and protection.

Consider the tithing principles established by Jacob's covenant:

- God confirmed to Jacob that he was being "grandfathered" into the " **blessing of Abraham.**" Upon realizing these truths Jacob began to build the house of God, gave an offering, and vowed to begin tithing. He even called the house of God, "heaven's gate" (**Genesis 28:17**). We, likewise, are now recipients of Abraham's blessing (**Galatians 3:13-14**). This establishes the principle that Christians, the recipients of Abraham's blessing, should help build God's house, give offerings, and pay tithes.
- Jacob's covenant with God had five promises. Our New Covenant with God includes the same five promises:
  1. I am with you (**Matthew 28:20**).
  2. I will keep you (**1 Timothy 6:8**).
  3. I will bring you again to this land (**Philippians 1:6**).
  4. I will not leave you (**Hebrews 13:5**).
  5. I will accomplish that which I have spoken to you (**Hebrews 10:23**).Jacob was made part of his grandfather's blessing and tithed in response. This establishes the principle that, just as our children are partakers of God's blessings, we must teach them to tithe in response.
- Jacob continued the tithe as an act of joyful and thankful reciprocation to the Lord for His immutability and faithfulness to the covenant. Simply put, God kept His word to Jacob, and Jacob tithed out of thankfulness and for his part of the covenant. God maintains His covenant with us, even when we're unfaithful (**2 Timothy 2:13; Hebrews 6:16-18**). For this reason, we should tithe like Jacob did.

## TITHING UNDER THE LAW

God established the descendants of Abraham as a nation by giving them laws. These laws served to protect the Israelites physically, provide for them a moral code, teach them



holiness, and distinguish them from the heathen nations around them. The giving of the Law began on Mount Sinai with the Ten Commandments. God gave the Israelites a total of 613 laws, collectively called the *Mitzvot*. From that point forward, if a non-Israelite wanted to serve the Lord God of Israel and be numbered among His people, they had to keep His commandments (**Exodus 16:28, 20:6; Leviticus 22:31, 26:3; Deuteronomy 5:10, 29**). Jesus Christ reiterated this spiritual mandate in **John 14:15** and **15:10**.

Part of the Law or *Mitzvot* included guidelines for tithing. These laws expanded upon and produced protocol for the practice of giving ten percent—a practice Abraham initiated. The laws concerning tithing were given in three rounds:

1. On Mt. Sinai right after the Exodus (**Leviticus 27:30-33**). This brief discourse on tithing expanded the notion of tithing from not just the spoils of war (Abraham) or substance received (Jacob), but the “**tithe of the land**” and the “**tithe of the flock and herd**” that was going to be given to Israel once they entered Canaan and possessed the Promised Land.
2. In the wilderness as the priesthood flourishes (**Numbers 18:20-28**). The second discourse on tithing explains its main purpose—to provide for the priesthood and ministry of the tabernacle. The responsibility of managing and using the tithe was given to priests.
3. Right before entering the Promised Land (**Deuteronomy 12:6-17, 14:22-28, 26:1-12**). Deuteronomy is a reiteration of the Law, given by Moses to the Israelites before they possessed the land. These laws cover where to tithe, what to tithe, why to tithe, and a reminder not to neglect the Levite.

Under the Law, God established that the tithe was meant to fund His ministry and advance His covenant with all the peoples of the earth. This principle still applies today.

## REVIEW

From the first two tithes of the Bible we can learn eight principles about tithing:

1. We tithe because God is God and He keeps His covenant with us.
2. We tithe to the man of God (priest, Levite, pastor).
3. We tithe to maintain victory.
4. We tithe on our gross income.
5. We tithe to declare our dependence on God and maintain independence from mammon.
6. We tithe because we have inherited Abraham’s blessing.
7. We tithe to help build the Kingdom.
8. We must teach our children to tithe.

AMEN!!



## TITHES AND OFFERINGS

### Lesson 4

### Tithing Under The Law

As we have seen multiple times, tithes and offerings were established hundreds of years before Moses and the Law but were simply regulated by the Law. The tithing laws were given in three rounds: on the mount, in the wilderness, and right before possessing the Promised Land. This lesson will look at the commandments concerning tithing under the Old Covenant.

#### THE COMMANDMENTS ON THE MOUNT

These laws covered whom the tithe belongs to, what is to be tithed, and the rules for buying back your tithe (giving a monetary tithe in place of the animal or produce).

- **And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD. <sup>31</sup>And if a man will redeem ought of his tithes, he shall add thereto the fifth part thereof. <sup>32</sup>And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD. <sup>33</sup>He shall not search whether it be good or bad, neither shall he change it: and if he change it at all: and if he change it at all, then both it and the change therefore shall be holy; it shall not be redeemed. <sup>34</sup>These are the commandments, which the LORD commanded Moses for the children of Israel in mount Sinai.      **Leviticus 27:30-34****

This first passage of laws prepared Israel to tithe the increase of the Promised Land—a land they had yet to receive. In addition to Abraham's spoils of war, and Jacob's increases as a nomad, this passage expands tithing to agriculture and livestock. Two paramount principles are established here:

1. The tithe is the Lord's.
2. The tithe is holy.

#### THE COMMANDMENTS IN THE WILDERNESS

More of the Mitzvot were given in the wilderness as the nation began to grow and settle into their newly established covenant of laws, promises, and sacrifices. The second round of tithing laws were focused on the purpose of tithing—supporting the priesthood. These laws also taught the priests how to handle the tithe.

#### The Priests Live By The Tithe

- **And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. <sup>21</sup>And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service**



**which they serve, even the service of the tabernacle of the congregation . . .**  
**<sup>24</sup>But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.**

**Numbers 18:20-21, 24**

The tribe of Levi received no territorial inheritance in the Promised Land; therefore, they had no way to make a living. God ordained them to live by the altar and Tabernacle. The tithe was used to support the priesthood and, therefore, the entire tribe of Levi. God was to be the object of their care and devotion. He would care for them better than the increase of fields, properties, lands, and businesses. The primary purpose for tithing is revealed here:

- The tithe supports God's minister. This principle is carried over into the New Testament (**1 Timothy 5:17-18**).

### **A Tithe On The Tithe**

- **And the LORD spake unto Moses, saying, <sup>26</sup>Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe. <sup>27</sup>And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress. <sup>28</sup>Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD's heave offering to Aaron the priest.**  
**Numbers 18:25-28**

The Levites were not exempt from tithing. They were commanded to tithe on their income, which came from the people's tithe. They presented it as a heave offering (an offering lifted up) to the Lord, but then gave it to the High Priest. This establishes a unique precedent:

- Living by the tithe does not exempt you from tithing. These principles were reiterated in **Nehemiah 10:37-39** when Judah rebuilt Jerusalem.

### **THE COMMANDMENTS BEFORE TAKING THE PROMISED LAND**

The Lord reminded Israel of all His commandments right before they entered the Promised Land. This is recorded in the book of Deuteronomy. He also added a few more detailed laws.

- **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: <sup>6</sup>And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: . . . <sup>12</sup>And ye shall rejoice before the LORD your God, ye, and your sons,**



**and your daughters, . . . <sup>13</sup>Take heed to thyself that thou offer not thy burnt offerings in every place that thou seest: <sup>14</sup>But in the place which the LORD shall choose in one of thy tribes, there thou shalt offer thy burnt offerings, and there thou shalt do all that I command thee. Deut. 12:5-6, 12a, 13-14**

For 40 years in the wilderness, the Israelites lived in tents around the Tabernacle. All of society was easily focused around this hub of life. In the Promised Land, Israel would be spread out over a huge territory, with land being given to each tribe. These new laws were meant to keep Israel focused on God, His presence, and His Tabernacle by further prescribing where and how to tithe. In preparing for Israel to possess their land, God establishes five more tithing principles:

1. Tithing must be done where God calls His name.
  2. Tithing should be done in person.
  3. Tithing is part of seeking God.
  4. Tithing is to be a time of celebration and rejoicing.
  5. Tithing is done with the whole family.
- **You shall surely tithe all the produce from what you sow, which comes out of the field every year. <sup>23</sup>You shall eat in the presence of the LORD your God [a communal meal], at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always.**

**Deut. 14:22-23 NASB**

This passage continues the legislation of new rules for tithing once Israel has settled the Promised Land and the population would be scattered among their given tribal territories. The main principles here are:

- A reemphasis of “you must tithe.”
- A reemphasis of “you must tithe where God chooses to establish His name.”
- Tithing teaches you to fear (revere) God.
- **If the distance is so great for you that you are not able to bring [carry] the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you, <sup>25</sup>then you shall exchange it for money, and bring the money in your hand and go to the place which the LORD your God chooses. <sup>26</sup>You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat it in the presence of the LORD your God and rejoice, you and your household.**

**Deut. 14:24-26 NASB**

As the new tithing legislation is given in anticipation of new cultural issues that will arise from being a settled nation rather than a nomadic people, the Lord grants new permissions:

- If the tithe is too heavy to carry, convert it to money for easier transport to Jerusalem.
- Once in Jerusalem, you may purchase whatever you would like to present as your tithe (remember that it will be given to the Levite to support him).
- This tithe would be used to make part of a festive meal to be shared with the priests in celebration. This was to be a joyous time involving the whole family, remembering and celebrating all the Lord had done for them.
- **Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you.** <sup>28</sup>**At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town.** <sup>29</sup>**The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.** Deut. 14:27-29 NASB

One final set of laws given concerning tithing in the Promised Land involved a special use of the tithe every three years. Every three years, the Levite was to share the tithe with the poor people in Israel. The principles established here are:

- Another reminder is given to support the priest (preacher). They live by the altar (pulpit).
- The tithe should be used to help the poor and needy.
- Giving money can help teach us to love our neighbor as our self (**Deuteronomy 6:4-9; Leviticus 19:18**).
- Tithing allows God to bless the work of our hands.
- **When you have finished paying all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow, that they may eat in your towns and be satisfied.** <sup>13</sup>**You shall say before the LORD your God, "I have removed the sacred portion from my house, and also have given it to the Levite and the alien, the orphan and the widow, according to all Your commandments which You have commanded me; I have not transgressed any of Your commandments.** <sup>14</sup>**I have not eaten of it while mourning, nor have I removed any of it while I was unclean, nor offered any of it to the dead. I have listened to the voice of the LORD my God; I have done according to all that You have commanded me.** <sup>15</sup>**Look down from Your holy habitation, from heaven, and bless Your people Israel, and the ground which You have given us, a land flowing with milk and honey, as You swore to our fathers."** Deut. 26:12-15 NASB



This passage provides additional laws concerning the third year tithe, or tithe for the poor. These laws establish the following principles:

- Tithing involves a confession of faith.
- Tithing must be done joyfully, not while mourning.
- Tithing is a holy rite and practice.
- Tithing is obedience to God.
- Another reminder that tithing allows God to bless you and what you do.

### **THE OLD TESTAMENT'S FINAL WORD ON TITHING**

Malachi is called a prophet of restoration. He ministered after Zerubbabel's temple was completed to help restore honor to the sacred ceremonies of Israel. The overall theme of the book of Malachi is restoring Israel's honor: honor toward God, honor toward the offerings, honor toward the sacrifices, honor in the priesthood, honor in marriage, honor in equity and judgment, and, of course, honor in the tithe.

- **Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. <sup>9</sup>Ye are cursed with a curse: for ye have robbed me, even this whole nation. <sup>10</sup>Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. <sup>11</sup>And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. <sup>12</sup>And all nations shall call you blessed: for ye shall be a delightful land, saith the LORD of hosts. **Malachi 3:8-12****

Malachi reminded Israel of their need to show honor toward God by tithing. This famous passage of scripture closes out the Old Testament and reveals how the Lord feels about tithing. Here are five final principles:

1. God calls withholding the tithe robbery.
2. Stealing the tithe invokes a personal and even national curse.
3. Tithing supplies the House of God.
4. A final reminder that tithing opens the windows of heaven and provides a blessing, causing prosperity, and great notoriety.
5. Tithing permits God to rebuke the devourer.

The overall picture of the Old Testament tithing practice is one of joyful thanksgiving; whereby, the worshiper acknowledged God for 1) delivering him from Egyptian slavery, 2) giving him his own land, and 3) for supplying his needs to enjoy life. This is an obvious type and shadow for what God has done for us in the New Testament through Jesus Christ.



With over 20 principles on tithing, I believe we have been given a very clear understanding of God's purpose, plan, and intention for tithing.



## TITHES AND OFFERINGS Lesson 5 The Four Parts Of The Tithe

Worship isn't just limited to music and hymns. The giving of tithes and offerings are another way we can demonstrate our worship and faith toward God. The Book of Leviticus establishes God's view concerning the tithe.

- **And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S, it is holy unto the LORD.      Leviticus 27:30**

Money is a powerful tool. We readily demonstrate where our heart is by where our money goes. Idolatry can take many forms. For many, idolatry can be money. The idolatry of money produces selfishness and greed. For this reason, tithing is a wonderful way to combat this idolatry of the heart. God reveals some of His rules for tithing in the Book of Deuteronomy and it begins with destroying idols:

- **These are the statutes and judgments, which ye shall observe to do in the land, . . . <sup>2</sup>Ye shall utterly destroy all the places, wherein the nations which ye shall possess served their gods, upon the high mountains, and upon the hills, and under every green tree: <sup>3</sup>And ye shall overthrow their altars, and break their pillars, and burn their groves with fire; and ye shall hew down the graven images of their gods, and destroy the names of them out of that place.      Deuteronomy 12:1a, 2-3**

The worship of the true and living God begins with the denouncement and destruction of false gods and idols. Notice the plurality of the idolatry in this passage: places, gods, mountains, hills, every green tree, altars, pillars, groves, images, and names. This stands in contrast to the God of Israel—He is one God. There is one body, one Spirit, one hope, one Lord, one faith, and one baptism (**Ephesians 4:4-6**).

The Old Testament sets a pattern for proper tithing. This pattern reveals that there are four parts to the tithe: the location, the confession, the worship, and the gift. These four parts teach us to tithe with our hearts first, then with our mouths, and finally with our hands.

### THE LOCATION

In contrast to the multiple places pagans practice their idolatry, God calls every believer to a specific and holy location at which to worship Him. While in the wilderness, Israel lived around the Tabernacle. Once established in the Promised Land, they worshiped at Shiloh (**Joshua 18:1**) and then finally Solomon's Temple. We see this example and pattern over and over again in the Scriptures. Psalms 1 teaches us to be planted like a tree. Even the New Testament teaches that God sets each of us in the Body as it pleases Him (**1 Corinthians 12: 18**).



- **Ye shall not do so unto the LORD your God. 5But 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: 6And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings [contribution] of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks:**

**Deuteronomy 12:4-6**

- **Then there shall be a place which the LORD your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you: . . .**

**Deuteronomy 12:11a**

God has placed His name at a habitation for every believer. In the New Testament, these habitations are called churches, e.g., the Church at Ephesus, the Church at Cenchrea, the Church at Philippi, the Church at Jerusalem, etc. It is our duty to find where He has called us and remain faithful there, tithing, worshiping, and building His Kingdom from that habitation. We are not to have multiple shrines, temples, or groves like the Canaanites and Egyptians did. Yes, we can worship God anywhere, and we should worship Him everywhere we go, but the importance of a singular location is faithfulness and commitment. Also, church hopping is not beneficial to building the Kingdom.

- **Take heed to thyself that thou offer not thy burnt offerings [symbolic of consecration] in every place that thou seest: 14But in the place which the LORD shall choose in one of thy tribes, there thou shalt offer thy burnt offerings, and there thou shalt do all that I command thee.**

**Deuteronomy 12:13-14**

We must make sure that our lives and devotion revolve around the place God has called us. A modern idol is anything we consecrate our time, money, and life to in place of our necessary consecration to Jesus Christ.

- **That thou shalt take of the first of all the fruit of the earth, which thou shalt bring of the land that the LORD thy God giveth thee, and shalt put it in a basket, and shalt go unto the place which the LORD thy God shall choose to place his name there.**

**Deuteronomy 26:2**

God is very clear on this point—He wants us to be committed to a single place of worship. It is there we serve God and pay our tithes.

## **THE CONFESSION**

It is important to remember that much of what we do as Christians in this Kingdom requires the fruit of our lips. From prayer, to preaching, to repentance, to worship, to casting out demons, our service toward God almost always involves our mouths speaking. Tithing is no different.



The second part of the tithe involves a confession over the tithe. Confession is a declaration of faith over the gift you are presenting to the Lord. This confession consecrates the tithe to the Lord and sanctifies the gift. Confession makes tithing a holy experience.

- **And thou shalt go unto the priest that shall be in those days, and say unto him, I profess this day unto the LORD thy God, that I am come unto the country which the LORD sware unto our fathers for to give us.**

**Deuteronomy 26:3**

The confessions over the offerings were made to the priest and to the Lord.

- **And thou shalt speak and say before the LORD thy God, . . .**
- **When thou hast made an end of tithing all the tithes of thine increase the third year, . . . <sup>13</sup>thou shalt say before the LORD thy God, . . . Deut. 26:12a, 13a**

**Deuteronomy 26:5**

The offering confessions prescribed in **Deuteronomy 26:3-10** and **13-15** include the following points:

- I have come into the Land promised to my fathers (I'm in the will of God now).
- A Syrian ready to perish was my Father (I came from nothing).
- And when we cried unto the LORD God of our fathers, He heard our voice (I cried unto God and He saved me).
- And the LORD brought us out of Egypt with a mighty hand (God delivered me in a glorious fashion).
- He hath given us this land, even a land that floweth with milk and honey (God has prospered me in my new life).
- Now I have brought the firstfruits of the land which thou hast given me (I give you the first portion of the increase you have given me).
- I have brought away the holy thing from my house and obeyed you with it.
- I have not tithed sorrowfully, nor have I kept back any of it, nor wasted it on anything dead, but I have obeyed You with the tithe.
- Bless my family (Your people) now, because of our obedience in the tithe.

It should be apparent that these verses serve as a model for our offertory confession just as the Lord's Prayer (**Matthew 6:9-15**) is meant to be a model prayer. Today, Jesus is our High Priest. We make our confession to Him.

- **Wherefore, holy brethren, partakers of the heavenly calling, consider the Apostle and High Priest of our profession, Christ Jesus;**

**Hebrews 3:1**



- **Seeing then that we have a great high priest, that is passed into the heavens, Jesus the Son of God, let us hold fast our profession.**

**Hebrews 4:14**

### **THE WORSHIP**

The Bible teaches that tithing is worship. Worship is an act of the heart demonstrating thankfulness, reverence, and obedience toward God. Without worship being tied to our giving, there will be no distinction between giving money to God and giving money to the grocery store.

- **... And thou shalt set it [the gift] before the LORD thy God, and worship before the LORD thy God: <sup>11</sup>And thou shalt rejoice in every good thing which the LORD thy God hath given thee, ...**

**Deuteronomy 26:10c-11a**

This worship time should also include rejoicing. Tithes and offerings are meant to be a time of rejoicing, not a time of sorrow.

- **Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful (*hilaros—hilarious, prompt, willing, propitious*) giver.**

**2 Corinthians 9:7**

God loves cheerful giving and the cheerful giver. Giving with a joyful attitude is critical if you want God to accept you and your offering (see *Lesson 1, p. 1-2*).

- **And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: . . . <sup>12</sup>And ye shall rejoice before the LORD your God, ye, and your sons, and your daughters, . . .**

**Deuteronomy 12:6, 12a**

It is also our responsibility to teach our children that tithes and offerings are a joyous time. It's not a sorrowful time to consider how much we are "losing." The tithe reminds us of how much God did bring to us.

### **THE GIFT**

You give with your heart, then your mouth, and then your hand. Remember that God doesn't need anything we have, but what He does want is our hearts. The gift is often the first thing we think about when giving, but this pattern reveals that it should be the last. After confirming the location to tithe, making a confession with our mouths, and worshiping with our hearts, then and only then is the tithe presented to God. God has given us these tithing laws to help us keep tithing a holy and spiritual transaction. Without the first three parts of the tithe—location, confession, worship—there would be nothing to distinguish our tithe from a utility bill.



The actual tithing isn't limited to money. Obviously, we operate under a different economic system than the Israelites did, but the principles of tithing remain the same. Tithing is done on any increase the Lord brings to you. Consider the following points:

- Tithing is done on the gross of a paycheck.
- Tithing can be done on produce from the field or the herd.
- Tithing can be done on products or materials.
- Tithing can be done on gift cards or gift certificates.
- If an economy is based on bartering, the tithe would be on the profit made from the barter, whether it be a tithe of beaver pelts, bags of corn, gunpowder, gallons of diesel, etc.

The heart behind tithing is:

- To give to God what is His.
- To worship the Lord with substance and avoid idolatry and avarice.
- To be reminded of how much He has provided.
- To supply the natural needs of the Gospel ministry.

When you understand the heart behind tithing, the whole practice becomes a no-brainer. Amen!



## TITHES AND OFFERINGS

### Lesson 6

### Tithes And Offerings In The Gospels

In some regards the Gospels can be considered transitional books. They transition God's people from the Old Covenant to the New Covenant. Jesus operated as a prophet under the Old Covenant, fulfilling the Messianic scriptures. He then died and ratified the New Covenant with His blood. The Word (the entire Old Testament) became flesh and dwelt among mankind and prepared them for the New Covenant. Through the life of Jesus Christ, we can develop an even clearer picture of the heart of God behind tithes and offerings.

#### THE LORD'S FIRST OFFERING

- **And when they were come into the house, they saw the young child with Mary his mother, and fell down, and worshipped him: and when they had opened their treasures, they presented (*offered*) unto him gifts (*offering*); gold, and frankincense, and myrrh.**  
**Matthew 2:11**

The wise men from the East sought the Christ-child out for the sole purpose of worshiping Him (**Matthew 2:2**). We see in their actions a very similar pattern as prescribed in the Law: they sought the Lord's habitation, they worshiped Him, and they presented their gifts (see *Lesson 5*). This famous and valuable offering of gold, frankincense, and myrrh supplied the family's needs while they were vagabonds living in Egypt (**Matthew 2:12-23**).

#### THE LORD'S FIRST SERMON ON GIVING

- **Therefore if you are presenting your offering gift at the altar, and there remember that your brother has something against you, <sup>24</sup>leave your offering there before the altar and go; first be reconciled to your brother, and then come and present your offering.**  
**Matthew 5:23-24 NASB**

Here the Lord sets an even higher standard for offerings—don't give if you're out of sorts with other believers. It is hypocritical to want to bless the Lord whom we can't see if we don't want to first have peace with our brother whom we can see. This is like bringing a gift to a birthday party, but you have hostility towards one of the other guests. The hostility is likely to ruin the event for the honorary host.

#### THE LORD'S CRITIQUE OF CHARITY

- **Beware of practicing your righteousness (*alms*) before men to be noticed by them; otherwise you have no reward with your Father who is in heaven. <sup>2</sup>So when you give to the poor, do not sound a trumpet before you, as the hypocrites do in the synagogues and in the streets, so that they may be honored by men. Truly I say to you, they have their reward in full. <sup>3</sup>But when**



**you give to the poor, do not let your left hand know what your right hand is doing, <sup>4</sup>so that your giving will be in secret; and your Father who sees what is done in secret will reward you.**  
**Matthew 6:1-4 NASB**

In this passage, the Lord focuses on the heart behind charitable giving. Our giving should not be about showing off or to garner attention from man. Our giving, whether it is tithes, offerings, or charity, should always be as unto the Lord. The “**sounding of the trumpet**” is possibly a reference to the sound of coinage filling the benevolence chest called a trumpet.

### **JESUS WATCHES THE OFFERING**

- **And He sat down opposite the treasury, and began observing how the people were putting money into the treasury; and many rich people were putting in large sums. <sup>42</sup>A poor widow came and put in two small copper coins, which amount to a cent. <sup>43</sup>Calling His disciples to Him, He said to them, “Truly I say to you, this poor widow put in more than all the contributors to the treasury; <sup>44</sup>for they all put in out of their surplus, but she, out of her poverty, put in all she owned, all she had to live on.”**  
**Mark 12:41-44 NASB**

The “**treasury**” was an area in Herod’s Temple, in the Court of the Women, where 13 trumpet-shaped receptacles were stationed. These chests were marked for different needs, e.g. sacrifices, incense, wood, etc. Nine trumpets were for the legally obligated offerings and four trumpets for voluntary gifts. These funds were used to maintain the Temple’s needs. The sound of the coinage falling into the trumpet’s “bell” would reveal how much coinage had been given. Jesus commended this widow for giving from her heart to help maintain the House of God.

### **THE RULE OF GIVING**

- **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.**  
**Luke 6:38 NASB**

This verse is the conclusion of a long teaching on how to treat your enemies and oppressors. The previous verses deal with mercy, judgment, condemnation, and forgiveness. This verse is not about financial giving but the heart of it can be applied to it. How you give is how you will receive, whether it be mercy, judgment, condemnation, forgiveness, or material things. “**For by your standard of measure it will be measured to you in return.**”

### **THE LORD’S ENDORSEMENT OF TITHING**

- **Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise (*dill*) and cummin, and have omitted the weightier matters of the law,**



**judgment (*justice*), mercy, and faith (*faithfulness*): these ought ye to have done, and not to leave the other undone. Matthew 23:23**

This severe rebuke reveals that God does view certain things in the Law as more important than others. Here, the hypocrites were happy to tithe on spices but failed to accomplish the “**weightier**” matters of the heart—justice, mercy, faithfulness. Jesus said both tithing and the “**weightier**” matters were important and should not be left undone.

### **THE LORD’S FINANCIAL PARTNERS**

- ... The twelve were with him, <sup>2</sup>and also some women who had been healed of evil spirits and sicknesses: Mary who was called Magdalene, from whom seven demons had gone out, <sup>3</sup>and Joanna the wife of Chuza, Herod’s steward, and Susanna, and many others who were contributing to their support out of their private means. Luke 8:1c-3 NASB

We see that Jesus had what we would call “ministry partners.” They supported Christ’s earthly ministry from their personal income. Jesus travelled with a small entourage of no less than 12 men at any given time. The cost of eating and travelling surely produced a financial burden that had to be relieved somehow. Here again, we see offerings going to advance the Gospel.

### **THE LORD’S ACCOUNTANT**

- After the morsel, Satan then entered into him. Therefore Jesus said to him, “What you do, do quickly.” <sup>28</sup>Now no one of those reclining at the table knew for what purpose He had said this to him. <sup>29</sup>For some were supposing, because Judas had the money box, that Jesus was saying to him, “Buy the things we have need of for the feast”; or else, that he should give something to the poor. John 13:27-29 NASB

Jesus had an accountant or treasurer to help manage His ministry’s finances. Judas was the Lord’s accountant (**John 12:6**). It is evident that the Lord’s ministry had a budget. From the Scriptures we see that there was budgeted money for:

- Supplies for the Passover Feast (**John 13:29**).
- Benevolence for the poor (**John 13:29**).
- Crusade meals and mass feedings (**Mark 6:37, John 6:7**).

### **OFFERINGS THE LORD RECEIVED**

The Lord Jesus received numerous unique offerings in His earthly ministry. They include:

- A boat offering to preach the Gospel from (**Matthew 13:2**).
- An alabaster box full of costly ointment as a thanksgiving offering (**Luke 7:37-50**).



- A 2 fish and 5 loaves offering to feed the masses (**John 6:9-14**).
- An alabaster box full of spikenard in preparation for death (**Matthew 26:6-13; John 12:3**).
- A foal offering for His triumphant entry into Jerusalem (**Matthew 21:2-3**).
- A conference room offering for the Last Supper (**Luke 22:7-13**).

### **OTHER THINGS JESUS SAID ABOUT GIVING**

Jesus taught other things in regard to giving in general:

- Our giving should be as unto the Lord (**Matthew 25:35-40**).
- Giving should be done with heavenly treasure in mind (**Luke 12:33-34**).
- Pride negates your tithes and offerings (**Luke 18:9-14**).
- It is better to give than to receive (**Acts 20:35**).

We see from these passages that Jesus Christ did nothing to change the Old Testament precedent for standard for tithes and offerings. Jesus received offerings. It should come as no surprise that the only corrections on giving Jesus ever discussed were concerning motives and heart conditions. May we learn to give with a pure, joyful, and generous heart. Amen!



## TITHES AND OFFERINGS Lesson 7 Giving In The Book Of Acts

After the Ascension of Jesus Christ, the early Church continued giving in accordance with the Old Testament commandments. The **Book of Acts** reveals that the early saints continued worshiping at Herod's Temple (**Acts 3:1-2**), giving alms to the poor, and began distributing to the needs of the disciples. God's response towards the offerings recorded in **Acts** will help us to further understand the Bible doctrine of giving.

### ERRONEOUS ARGUMENTS

It has been argued and debated that tithing was "done away with" at the Cross of Calvary, being under the Law. We have already debunked this doctrinal fallacy in *Lessons 1* through *4*. It is further argued that since the **Book of Acts** never mentions tithing is further evidence that we are free from tithing. The fallacy behind this argument is that there are countless other doctrines not mentioned in **Acts**. **Acts'** silence on a doctrine is not an evidence of its disannulment. On the contrary, it may imply a presumed maturity on behalf of the reader—that the reader doesn't need a refresher on the most basic of established doctrines.

- **For it seemed good to the Holy Ghost, and to us, to lay upon you no greater burden than these necessary things; <sup>29</sup>That ye abstain from meats offered to idols, and from blood, and from things strangled, and from fornication: from which if ye keep yourselves, ye shall do well. Fare ye well.**

**Acts 15:28-29**

This is the Apostle James' judgment on what legal burdens to lay upon the newly converted Gentiles. Since this verse excludes tithing as a primary burden upon conversion, it has been used to prove we are free from tithing. The only problem with this argument is that it lists four of the 613 Mitzvah (Old Testament Laws). If these are the only four laws we have to obey in the New Testament, then we are now free to murder, lie, embezzle, trip the blind, exploit the orphan, prostitute our daughters, sleep with animals, pass our children through the fire, etc. It's a flawed argument. Furthermore, the New Testament contains over 1,000 commands, very few of which are even mentioned in **Acts**.

### THE FIRST OFFERING GONE WRONG

It is evident that the early Church didn't know when Christ would return, but that they expected it to be very soon. Jesus declared it wasn't for them to know that time or season (**Acts 1:7**). Instead of obeying **Acts 1:8** and going into all the world to preach, the early Church coagulated into a commune-styled association. The believers sold their possessions, presented the proceeds to the Apostles, and lived from a common purse (**Acts 4:31-37**). In His mercy, God honored the infant Church's sincere act of ignorance and misunderstanding. This unity is admirable but is not supported by an Old or New Testament scripture or

precedent. It must be noted that this is something the infant and fledgling church decided among themselves to do.

- **But a certain man named Ananias, with Sapphira his wife, sold a possession, <sup>2</sup>And kept back part of the price, his wife also being privy to it, and brought a certain part, and laid it at the apostles' feet. <sup>3</sup>But Peter said, Ananias, why hath Satan filled thine heart to lie to the Holy Ghost and to keep back part of the price of the land? <sup>4</sup>Whiles it remained, was it not thine own? and after it was sold, was it not in thine own power? why hast thou conceived this thing in thine heart? Thou hast not lied unto men, but unto God. <sup>5</sup>And Ananias hearing these words fell down, and gave up the ghost: and great fear came on all them that heard these things.** Acts 5:1-5

This event reveals how critical the heart is to giving. These offerings were voluntary, not mandatory as is evidenced by Peter's reply, "**Whiles it remained, was it not thine own?**" Peter is very clear—give as much as you want and as much as your heart wants to, just don't lie about it. Guile and deception in giving is unacceptable. Once again, the motives of the heart are paramount when worshiping God.

#### **THE DAILY MINISTRATION OF THE WIDOWS**

The early Church obviously used part of their communal budget for taking care of the widows in their fellowship. Due to inherent nationalistic biases, the Grecian (Hellenized Jews, Jews born outside of Israel) widows were being neglected in the daily distribution of care.

- **And in those days, when the number of the disciples was multiplied, there arose a murmuring of the Grecians against the Hebrews, because their widows were neglected in the daily ministration.** Acts 6:1

The early church budgeted their offerings to afford the daily care of their widows. This practice was later adjusted as the Church matured and Pauline doctrine was established. Paul commanded that if possible, families were to care for their own widows first so the church would not be burdened financially. The only widows to be cared for by the church were to meet certain criteria: 60 years old, good reputation, good mother, given to hospitality, relieved the afflicted, and full of good works (**1 Timothy 5:9-10**).

#### **GENEROUS PEOPLE ARE CONTENTED FOR**

Giving has a way of making you valuable to the Kingdom and, therefore, worth fighting for.

- **In Joppa there was a disciple named Tabitha (in Greek her name is Dorcas); she was always doing good and helping the poor. <sup>37</sup>About that time she became sick and died, . . . <sup>38</sup>so when the disciples heard that Peter was in Lydda, they sent two men to him and urged him, "Please come at once!" . . . <sup>39</sup>All the widows stood around him, crying and showing the robes and other**



**clothing that Dorcas had made while she was still with them.**

**Acts 9:36-37a, 38, 39b NIV**

Tabitha was so generous her death left a void in the community. Her handmade robes were legendary. The local widows dreaded her loss, missed her, and wanted her back. The disciples sent for Peter that he would come and raise her from the dead. When Tabitha's stingy and grumpy older sister, Bertha, died, the saints just buried her and rejoiced. Just kidding, but don't be a Bertha.

### **OUR GIVING CAN BE A MEMORIAL BEFORE GOD**

- **Now there was a man at Caesarea named Cornelius, a centurion of what was called the Italian cohort, <sup>2</sup>a devout man and one who feared God with all his household, and gave many alms to the Jewish people and prayed to God continually. <sup>3</sup>About the ninth hour of the day he clearly saw in a vision an angel of God who had just come in and said to him, "Cornelius!" <sup>4</sup>And fixing his gaze on him and being much alarmed, he said, "What is it, Lord?" And he said to him, "Your prayers and alms have ascended as a memorial before God."**

**Acts 10:1-4 NASB**

Cornelius was a Gentile proselyte, having converted to Judaism at some point prior to **Acts 10**. His faith in Jehovah God caused him to develop a lifestyle of giving alms to the poor and praying continually. His faithful prayer life and financial generosity was a supernatural memorial at the throne of God. This devotion to God brought about an opportunity for salvation for his entire household.

### **OFFERING TO CARE FOR THE SAINTS**

- **And there stood up one of them [the prophets] named Agabus, and signified by the Spirit that there should be great dearth throughout all the world: which came to pass in the days of Claudius Caesar. <sup>29</sup>Then the disciples, every man according to his ability, determined to send relief unto the brethren which dwelt in Judaea:**

**Acts 11:28-29**

The prophet of the Lord foretold of a coming worldwide famine. The generous saints at Antioch purposed in their hearts to receive an offering to support the brethren at the Jerusalem Church, knowing full well that they would also be affected by the famine.

### **PAUL GAVE OFFERINGS**

- **Now after many years I came to bring alms to my nation, and to present offerings.**

**Acts 24:17**



Paul had returned to Jerusalem to check on the condition of the Jerusalem Church. While in the Temple, he was recognized by Jews from other parts of Asia as a traitor to the Jewish faith for being “a ringleader of the sect of the Nazarenes.” While on trial facing false accusations, Paul makes this statement explaining his real actions in Jerusalem.

### **REVIEW**

It is obvious that the early believers had a faith and love that compelled them to generously support the Gospel, the poor, and the saints of God in need. The following principles are reestablished in the six passages above:

- Don't lie about your offering or mislead anyone in your giving. Be honest.
- Financial giving provides resources that should be budgeted to care for the widows and other saints in need.
- Generous people are valuable. Their loss can be damaging; therefore, they are often more contended for in prayer and intercession.
- Faithful, consistent giving can become a supernatural memorial before the throne of God, providing for deliverance and help from God.
- Generous givers move quickly to put other saints before themselves.
- Generous givers want to support the Gospel work in their own nation.

May we be as generous as the early Church in our giving!



## TITHES AND OFFERINGS Lesson 8 Giving In The Epistles

It is important to remember that New Testament doctrine is established upon the Old Testament. The New Testament directly quotes the Old Testament 695 times and references it 4,105 times. We should expect the New Testament to reiterate the Old Testament's established giving doctrines. Remember, the primary use of the Old Testament tithe and offering was to support the Levites and establish God's Covenant.

### NEW TESTAMENT GIVING SUPPORTS THE GOSPEL WORKER

- **I commend to you our sister Phoebe, who is a servant of the church which is at Cenchrea; <sup>2</sup>that you receive her in the Lord in a manner worthy of the saints, and that you help her in whatever matter she may have need of you; for she herself has also been a helper of many, and of myself as well.**

**Romans 16:1-2 NASB**

Phoebe was the deaconess of the Cenchrean Church. She delivered the Roman epistle to the Church at Rome. Paul commanded the Roman Church to care for her in whatever way she required. She had earned this honor as a Gospel minister.

Paul constantly taught the Mosaic Law's principle of giving to support the Gospel worker.

- **Or do only Barnabas and I not have a right (*authority*) to refrain from working? <sup>7</sup>Who at any time serves as a soldier at his own expense? Who plants a vineyard and does not eat the fruit of it? Or who tends a flock and does not use the milk of the flock? <sup>8</sup>I am not speaking these things according to human judgment, am I? Or does not the Law also say these things? <sup>9</sup>For it is written in the Law of Moses, "YOU SHALL NOT MUZZLE THE OX WHILE HE IS THRESHING." God is not concerned about oxen, is He? <sup>10</sup>Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher to thresh in hope of sharing the crops. <sup>11</sup>If we sowed spiritual things in you, is it too much if we reap material things from you? <sup>12</sup>If others share the right over you, do we not more? Nevertheless we did not use this right, but we endure all things so that we will cause no hindrance to the gospel of Christ. <sup>13</sup>Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share from the altar? <sup>14</sup>So also the Lord directed (*ordained*) those who proclaim the gospel to get their living from the gospel.**

**1 Corinthians 9:6-14 NASB**

This passage establishes multiple Old Testament doctrines concerning the purpose and usage of tithes and offerings. This passage contains the following points:



- Ministers have an authority (right) to refrain from secular employment in order to preach. This mirrors the Levite's lack of land inheritance and dependence on the tithe.
- Soldiers (employees) don't finance their own work.
- Vinedressers (owners) eat of their own labor.
- Shepherds (often slaves) drink milk of their own labor.
- The Law forbids the muzzling of laboring oxen. Preventing the hard-working beast from eating as he labored was cruel, unreasonable, and selfish; plus, you had to replace that ox quite often.
- Spiritual things are worth more than natural wealth.
- The Levites lived by the altar they served.
- It is ordained by God that ministers live by the Gospel tithes and offerings.

### **THERE IS A GRACE TO GIVE**

The New Testament reveals there is a supernatural grace to give financially.

- **And now, brothers and sisters, we want you to know about the grace that God has given the Macedonian churches. <sup>2</sup>In the midst of a very severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. <sup>3</sup>For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, <sup>4</sup>they urgently pleaded with us for the privilege of sharing in this service to the Lord's people. <sup>5</sup>And they exceeded our expectations: They gave themselves first of all to the Lord, and then by the will of God also to us . . . <sup>7</sup>But since you excel in everything—in faith, in speech, in knowledge, in complete earnestness and in the love we have kindled in you—see that you also excel in this grace of giving . . . <sup>12</sup>For if the willingness is there, the gift is acceptable according to what one has, not according to what one does not have.**  
**2 Cor. 8:1-5, 7, 12 NIV**

This passage establishes the doctrine of a giving grace:

- We should have a reputation for generosity like the Macedonians.
- This grace is not dependent on natural conditions.
- This grace provides for supernatural giving beyond what is possible.
- Giving is a privilege that aids God's people.
- Giving requires that you first be given to the Lord, then your spiritual leadership; therefore, non-givers are probably not submitted to God or their leadership. They lack the vision of the local house.
- We are all commanded to excel in the giving grace.
- Our willingness makes our offering acceptable to God, not the amount.

### **OUR GIVING SHOULD PROVOKE OTHERS TO GENEROSITY**

We should aim to set an example with our lifestyle of giving.



- **For I know your eagerness to help [by giving], and I have been boasting about it to the Macedonians, telling them that since last year you in Achaia were ready to give; and your enthusiasm has stirred most of them to action.**

**2 Corinthians 9:2 NIV**

- We should have an eager heart to give towards the Gospel.
- Generosity is a “braggable” offense. It is praiseworthy to be generous.
- Our giving should be enthusiastic.
- Our enthusiasm will stir others to action.

### REAPING LIKE WE’VE SOWN

- **Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. <sup>7</sup>Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. <sup>8</sup>And God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work . . . <sup>10</sup>Now he who supplies seed to the sower and bread for food will also increase your store of seed and will enlarge the harvest of your righteousness. <sup>11</sup>You will be enriched in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God . . . <sup>13</sup>Because of the service by which you have proved yourselves, others will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and everyone else.**

**2 Cor. 9:6-8, 10-11, 13 NIV**

- Giving is called sowing. We reap like we sow.
- We control our harvest. Generous sowing produces a generous harvest.
- God wants us to decide in our hearts what to give. That way we can be cheerful about the gift.
- Don’t let anyone compel you to give. This will produce a reluctance to do so.
- God’s will is for us to abound! This passage contains the following powerful terms in relation to our giving: *reap generously, bless you abundantly, all that you need, you will abound, increase, enlarge, enrich, generous, and generosity.*
- Giving is an act of obedience that demonstrates and confirms our confession of the Gospel of Jesus Christ.

### STINGINESS PRODUCES AN INFERIOR CHURCH

A stingy church will be inferior to generous churches.

- **For what is it wherein ye were inferior (*lesser*) to other churches, except it be that I myself was not burdensome to you? forgive me this wrong (*unrighteousness*).**

**2 Corinthians 12:13**



Due to internal complaining, external slander, inherent stinginess, and challenges to Paul's apostleship (**1 Corinthians 9:1-3**), Paul chose to forgo receiving offerings from the Corinthian Church (**1 Corinthians 9:12**). Paul recognized that asking the Corinthians to support him financially had the potential to hurt the short term preaching of the Gospel, so he withheld his right. However, in doing so, he inadvertently caused the Corinthian Church to become an inferior church. This was Paul's doing. His decision had harmed the Corinthian believers. This was an unrighteous act that he had to repent of.

### **GIVING AND RECEIVING**

The Epistles further reveal a side to biblical giving that was, perhaps, not fully revealed in the Old Testament—the two-fold nature of giving *and* receiving.

- **Nevertheless, you have done well to share with me in my affliction. <sup>15</sup>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; <sup>16</sup>for even in Thessalonica you sent a gift more than once for my needs. <sup>17</sup>Not that I seek the gift itself, but I seek for the profit which increases to your account.** **Philippians 4:14-17 NASB**

This passage is very telling—there is something to receive when giving. In **Philippians 1:7** Paul calls the Philippians “partakers” or “partners” of and with his grace. When we give, we receive of the grace on the ministry we give to. Be careful who and what you give to!

### **GIVING AS A SWEET AROMA**

- **But I have all, and abound: I am full, having received of Epaphroditus the things which were sent from you, an odour of a sweet smell, a sacrifice acceptable, wellpleasing to God.** **Philippians 4:18**

The picture painted by Paul here is one of Old Testament animal sacrifices being burned on the altar of God (**Genesis 8:21; Exodus 29:18**). This confirms that the source of the sweet aroma God is looking for is not from the natural offering—neither the burnt sacrifice nor the cash gift—but from the heart behind the gift. If our hearts are right, our financial giving will produce the same smell as Noah's post-flood burnt offering.

### **GIVING AS THE SUPPLY QUALIFIER**

Financially supporting the Gospel qualifies you to receive your supply from God.

- **But my God shall supply all your need according to his riches in glory by Christ Jesus.** **Philippians 4:19**

This oft-quoted verse follows after Paul brags on the Philippians' generosity. The promise of having one's needs supplied by God is contingent upon the believer first supplying God's needs. We reap what we sow.



## **GIVING AS A DEMONSTRATION OF HONOR**

The common theme over and over again in the epistles is that the Church is to provide the natural needs of the Gospel ministers. This is done through tithes and offerings. Timothy reveals that supplying the preacher's needs is an act of honor.

- **Let the elders that rule well be counted worthy of double honour, especially they who labour in the word and doctrine. <sup>18</sup>For the scripture saith, Thou shalt not muzzle the ox that treadeth out the corn. And, The labourer is worthy of his reward. **1 Timothy 5:17-18****

This passage quotes **Deuteronomy 25:4**, **1 Corinthians 9:9** (also quoting **Deuteronomy 25:4**), and Jesus Christ in **Luke 10:7**. Building upon this established doctrine, Paul adds that Gospel ministers are worthy of double honor. The first honor is respect for their office; the second is a financial gift for their support. All commentaries agree this "honor" is a reference to remuneration for services rendered.

## **REVIEW**

We can clearly see the New Testament doctrine confirms and solidifies the Old Testament giving doctrines. We have observed the following:

- Giving in the New Testament is first and foremost to support the Gospel minister.
- Like the Levites, the New Testament minister has the right to refrain from natural employment and be supported by the Church.
- There is a supernatural grace to give and this grace can be developed.
- God wants our giving to be willful and joyful.
- Our giving should be provocative. Provoking others to do better.
- Giving allows God to bless us in a greater way.
- Stinginess produces an inferior Christianity and an inferior church.
- Giving qualifies us for God's abundant supply.
- Giving is a demonstration of honor.

God is a giver, and He wants us to be just like Him!!



## TITHES AND OFFERINGS Lesson 9 Ministry Money Ethics

The Gospel Minister must have the highest standard of morality and ethics around. Too often, the pulpit is found to be corrupt in the matters of money. God has promised to be our supply. Unethical money practices are totally unacceptable.

- **Therefore seeing we have this ministry, as we have received mercy, we faint not; <sup>2</sup>But have renounced the hidden things of dishonesty, not walking in craftiness (*pleasing to the eye but deceptive*), nor handling the word of God deceitfully; but by manifestation of the truth commending ourselves to every man's conscience in the sight of God. 2 Corinthians 4:1-2**

God's ministers must renounce the hidden practices of dishonesty, deception, and craftiness. The minister's total lifestyle—private and ministerial—must be open, transparent, and susceptible to scrutiny. It is the minister's job to commend their total life to the conscience of all men. This includes the area of private and ministerial finances.

- **Giving no cause for offence in anything, so that the ministry will not be discredited, <sup>4</sup>but in everything commending ourselves as servants of God, in much endurance [*patience*], in afflictions, in hardships, in distresses, <sup>5</sup>in beatings, in imprisonments, in tumults, in labors, in sleeplessness, in hunger, <sup>6</sup>in purity, in knowledge, in patience, in kindness, in the Holy Spirit, in genuine love, <sup>7</sup>in the word of truth, in the power of God; by the weapons of righteousness for the right hand and the left, 2 Corinthians 6:3-7 NASB**

The minister's lifestyle will either promote the ministry or discredit it. Too many ministers have lived discrediting lives and led discrediting ministries. This passage gives a list of what real ministries should brag about: endurance, afflictions, hardships, distresses, beatings, imprisonments, tumults, labors, etc. Wealth and riches are not included as something worthy of commendation.

### THE FIRST GREEDY MINISTERS

- **Now the sons of Eli were sons of Belial (*wicked*); they knew not the LORD. <sup>13</sup>And the priests' custom with the people was, that, when any man offered sacrifice, the priests' servant came, while the flesh was in seething (*boiling*), with a fleshhook of three teeth in his hand; <sup>14</sup>And he struck it into the pan, or kettle, or caldron, or pot; all that the fleshhook brought up the priest took for himself. So they did in Shiloh unto all the Israelites that came thither. <sup>15</sup>Also before they burnt the fat, the priest's servant came, and said to the man that sacrificed, Give flesh to roast for the priest; for he will not have sodden (*boiled*) flesh of thee, but raw. <sup>16</sup>And if any man said unto him, Let them not fail**



**to burn the fat presently, and then take as much as thy soul desireth; then he would answer him, Nay; but thou shalt give it me now: and if not, I will take it by force. <sup>17</sup>Wherefore the sin of the young men was very great before the LORD: for men abhorred the offering of the LORD. 1 Samuel 2:12-17**

Phineas and Hophni had no business being in the ministry—they knew not the Lord. Though the Levites were to live by the altar, there were still rules they had to abide by. These men disregarded God’s laws concerning tithes and offerings out of greed and took what they wanted from the offerings. Their unethical handling of the offerings caused God’s people to despise giving to the Lord. These two fake preachers ultimately died for their sin.

### **PREACHERS MUST BE TITHERS AND GIVERS**

Preachers must lead by example. Our lifestyles often preach louder than our sermons do. Preachers can’t just be supported by the Gospel; they must also support the Gospel.

- **And the LORD spake unto Moses, saying, <sup>26</sup>Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithes. <sup>27</sup>And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress. <sup>28</sup>Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD’s heave offering to Aaron the priest.**  
**Numbers 18:25-28**

The Levites tithed to the high priest. In the New Testament, local churches, led by their pastors, sent offerings to Paul, time and again (**Philippians 4:15-16**). Paul was a giver (**Acts 24:17**). Mature Gospel leaders demonstrate tithing and giving by their lifestyle.

### **RULES FOR MINISTERIAL MONEY ETHICS**

#### **1. Have A Budget**

Every church and ministry should have a budget. If you don’t have a budget, how do you know what you need? If you don’t know what you need, how can you let your requests be made known to God (**Philippians 4:6**)? God promises to supply our needs. A budget will help keep track of those needs.

- **Let Pharaoh do this, and let him appoint officers over the land, and take up the fifth part of the land of Egypt in the seven plenteous years.**  
**Genesis 41:34**

Joseph’s prophetic dream interpretation called for Egypt to have an annual budget that saved 20% of the crops each year for seven prosperous years. If a budget can save the



known world from starvation, it can help save a ministry from financial starvation. A ministry budget can help accomplish several things:

- A budget allows for realistic goal setting and planning.
- A budget tells you how much money is coming in and going out.
- A budget tells you how much money you are saving.
- A budget tells you how much you can and cannot afford to spend.
- A budget will make you a good steward.
- A budget will predict how long it will take you to accomplish a financial goal.
- A budget will keep you disciplined when you are tempted to squander money.
- A budget will give you something to base your prayer requests upon.
- A budget will give you a strong foundation to build your ministry upon.

## **2. Preach The Gospel For Free**

There is nothing wrong with telling the people what it will cost to fulfill a Gospel assignment, e.g., travel costs, building costs, payroll, hotel rooms, etc., (you can only know these things if you have a budget). But if God has called you to do something, God is obligated to supply the need.

- **What is my reward then? Verily that, when I preach the gospel, I may make the gospel of Christ without charge, that I abuse not my power in the gospel.**  
**1 Corinthians 9:18**

There is a big difference between demanding a guaranteed amount and asking to receive an offering. Receiving an offering is biblical and requires faith in God; demanding an upfront booking rate or appearance fee is secular, base, and adopted from the entertainment industry.

## **3. Do Not Manipulate The Offering**

Offering time is when most celebrity preachers turn half demon. The celebrity preacher has perfected the gimmick offering—twisting and turning the Scriptures to their pleasure and prosperity. Avarice and greed have the greatest opportunity to flare up during the offering.

- **For if there be first a willing mind (*heart*), it is accepted according to that a man hath, and not according to that he hath not.** **2 Corinthians 8:12**

God wants His people to give willingly and joyfully. He also wants people to give what they have, not what they don't have. Only the Word of God or the Spirit of God has the right to tell people what to give.

- **Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.**  
**2 Corinthians 9:7 NIV**



If the believer is commanded to never give under compulsion, why do some preachers think they have God's permission to compel, extort, and demand?

#### **4. Seek The People's Good—Not Their Goods**

Preachers manipulate the offering when they've gotten their eyes off of God and fail to see the people as precious. A minister's motive should be to honor God by blessing and helping His people. Too often, ministers are led by the presumed offering they think they'll receive.

- **Behold, the third time I am ready to come to you; and I will not be burdensome to you: for I seek not yours, but you: for the children ought not to lay up for the parents, but the parents for the children. 2 Corinthians 12:14**

Paul wanted to visit the Corinthian Church, not for an offering, but to check on the people and see how they were doing. One famous preacher said, "I have to keep my preaching schedule filled in order to afford my lifestyle." He wasn't necessarily preaching to help build the Kingdom; he was preaching to help maintain his kingdom.

- **The hireling fleeth, because he is an hireling, and careth not for the sheep. John 10:13**

Any preacher in it for the money is a hireling. He or she will abandon a church when the going gets tough because they don't care for the sheep. A real minister lays down his life for the sheep regardless of the paycheck. That sacrificed life includes paying for ministry out of your own pocket.

#### **5. Commend Yourself To Every Man's Conscience**

Cultures, social norms, and mores change but the Gospel Minister must always be above board with the ministry money. People want to trust the minister they sow towards.

- **Therefore seeing we have this ministry, as we have received mercy, we faint not; <sup>2</sup>But have renounced the hidden things of dishonesty, not walking in craftiness (*pleasing to the eye but deceptive*), nor handling the word of God deceitfully; but by manifestation of the truth commending ourselves to every man's conscience in the sight of God. 2 Corinthians 4:1-2**

Here are some natural ways the Gospel Minister can commend themselves and their ministry in the realm of finances:

- Have a ministry budget that includes your salary.
- Have a compensation committee that sets your salary.
- Make your ministry financial statements available to those who support you.
- Don't live ostentatiously or lavishly (**1 Corinthians 6:12**). Live soberly and in moderation.
- Be open with your costs and operating expenses.



- Teach and preach more than just money. Money isn't a Fruit of the Spirit (**Galatians 5:22-23**), a Gift of the Spirit (**1 Corinthians 12**), nor a principle doctrine of Christ (**Hebrews 6:1-2**).

Let your money be clean, and God Almighty will promote you!! Amen!