

— QUESTIONS —

1. We are commanded to fast in the church age because the _____ is gone.
2. Fasting is the discipline of doing without food for spiritual purposes, and it must be done _____.
3. Those with limiting health conditions might consider a _____ fast, limiting some aspects of their diet without putting their health at risk.
4. On occasion, we will feel compelled by the Holy Spirit to fast for a particular purpose; this is known as method of _____.
5. Isaiah 58 places _____ conditions on the Lord's appointed fast, but offers _____ promises and blessings.

— REFLECTION —

- This lesson indicates that we fast out of both inspiration and commitment. Consider the examples of fasting provided in this lesson. In what circumstances did they fast out of commitment? In what circumstances did they fast out of inspiration? What can you learn from this?
- How does Jesus' instruction to fast "in secret" help avoid the things we are instructed *not* to do while fasting?
- Study Isaiah 58 in entirety. Summarize in your own words what God's appointed fast might look like.

Tithing

Malachi 3:8-10

As we approach the biblical subject of tithing, let us examine passages of Scripture and thoughts as a source of enlightenment and help. Condemning and berating those who fail in this area is not the purpose of this study. Encouragement, instruction, and warning, if needed, are the goals of this lesson.

Traditionally, many view tithing as an accepted form of taxation, approaching it with the same general attitude as paying sales tax or property tax. Others believe that tithing is not necessary; therefore, they never investigate what God says about it. With such prevailing ideas, many fail to pay tithes. Others contribute as they wish, and others donate to some church-related institution, thinking they have done their part. Tithing is more than a tradition, however, and it is not a tax. We should not take this practice lightly or perform it unscripturally.

Since such attitudes exist, perhaps a few soul-searching questions are in order. Should we pay tithes? What are tithes? Where and to whom should we pay our tithes? What should I tithe on? When should I tithe? A thorough study of the Scripture will answer these pertinent questions.

TITHING DEFINED

By comparing Genesis 14:20 with Hebrews 7:2-4, we see that the word *tithe* means a tenth.

Dekatos—is a Greek word meaning tenth.

Maasrah—is a Hebrew word meaning tenth.

Tithe—Our English word comes from an Anglo-Saxon word, *teothe*, which means tenth.

WHAT IS TITHING?

Someone has defined tithing in the following ways:

- **Mathematically**—it is a tenth (Genesis 28:22; Leviticus 27:30).
- **Scripturally**—it is a law (Deuteronomy 12:6; 14:22).
- **Morally**—it is a debt (Malachi 3:8; Matthew 23:23).
- **Economically**—it is an investment (Matthew 6:20; Luke 6:38).
- **Spiritually**—it is a blessing (Malachi 3:10; Galatians 3:9). By reflecting on these five points, we recognize the beauty of tithing.

WHERE DID TITHING ORIGINATE?

Tithing, as already stated, is not a traditional monetary system designed by people to further God's work. Tithing is a Bible plan, originating before the law of Moses. It was incorporated into the law, and it is now God's method of financial support for His work in the New Testament era of grace.

Before The Law

- Abraham paid tithes to Melchisedec (Genesis 14:20). This is the first mention of tithing in the Bible.
- Jacob promised God the tenth, or tithes (Genesis 28:22).

Under The Law

The law of Moses stipulated the what, when, where, and how of tithing. In the tithe of crops from the land, if a part was redeemed by paying cash, one-fifth of the value was added. When counting cattle, oxen, or sheep, the tenth animal to pass under the rod was given to the Levites (Leviticus 27:30-34).

I have often been asked, If I get behind on my tithes am I to pay an additional one-fifth, or a twenty-percent penalty? Let us examine what the Bible says on this subject in context.

In every instance where one-fifth was added or required, there was always a question whether the person was fully paying the amount due the Lord. I have included every recorded instance where God required an additional twenty percent added to the principal.

1. A man sinning in ignorance concerning holy things was to bring a ram as a trespass offering. This type of sin offering required the offender to add one-fifth to it (Leviticus 5:14-16).
2. When someone lied about what he found or deceived his neighbor in a matter of trust, he had to make restitution and add one-fifth (Leviticus 6:1-6). This passage covers (1) property in trust, (2) property in partnership, (3) stolen property, (4) property obtained through deceit, and (5) lost property.
3. If in ignorance a person ate of holy things belonging only to the priesthood, he had to restore the items with one-fifth added (Leviticus 22:14-16).
4. Five interrelated matters concerning redeeming (buying back) things are covered in Leviticus 27:1-34. When this was done, God required one-fifth to be added to the principal.
 - Redeeming an animal designated for sacrifice.
 - Redeeming a house offered to God.
 - Buying back a field offered to God.
 - Redeeming a firstborn unclean animal.
 - Redeeming seed or fruit.
5. In Numbers 5:5-10, we find a similar situation as in point a. Read these passages again for clarification.

God did not, nor does He now, require people to pay a twenty-percent penalty on tithes not paid on time. In the instances above, a question of full payment or fair payment is the object of discussion, not being late on payment. God instituted these rules under the law as a matter of fairness to the offender and the work of God.

The best policy is to pay our tithes as we receive income. If for some reason we are delinquent, we should ask God to help us and then catch up as soon as possible. Refusing to pay tithes or never catching up when we get behind is wrong and should not be the practice of any Christian.

 - God chose the tribe of Levi (Levites) as a special group to care for the Tabernacle. They were not to have an inheritance among the people; therefore they were supported by the tithes of the Israelites (Numbers 18:20-24).
 - Tithes were paid in the place God designated, not anywhere in Israel where people wanted to pay them. Tithing was paid to the Levites (Deuteronomy 12:5-6, 11, 17-18).
 - Israel had been robbing God of tithes and offerings, and a curse was upon them. God promised them a blessing if they would obey His Word (Malachi 3:8-10).
 - Apparently every three years a special tithe was paid to help the unfortunate (Deuteronomy 14:21-29; 26:12-15).

Under Grace

- Scribes and Pharisees believed in paying tithes, and Jesus commended them for this practice (Matthew 23:23). They were not hypocrites for paying tithes; they were hypocrites for leaving other essentials undone.
- Abraham paid tithes (Genesis 14:20). Those who

are of faith are the children of Abraham (Galatians 3:7). If we are the children of Abraham, then we will do the works of Abraham (John 8:39).

- “And here men that die receive tithes” (Hebrews 7:8).
- Paul gave an outstanding exposition regarding the financial support of the ministry in I Corinthians 9:1-14. God’s only method for supporting the ministry is through the tithes of the people whom the minister serves.

Paul did not support himself entirely through tent making as some teach. (See II Corinthians 11:7-13.) He may or may not have taken financial support from the Corinthian church, but he definitely received financial support from other churches. He instructed the Corinthian church to support the ministry and asked their forgiveness for not taking financial support from them (II Corinthians 12:13).

TITHING AND WORSHIP

Paying tithes should not be a dreaded task, but one of worship. “God loveth a cheerful giver” (II Corinthians 9:7). Abraham, Jacob, and the Israelites paid tithes and gave offerings as an act of worship (Deuteronomy 26:1-11). Deuteronomy 26:1-11 is one of the most beautiful portions of Scripture on bringing our tithes to the house of God. Since tithing is an act of worship, it necessarily involves spiritual people. Spiritual people tithe regularly, just as they sing, pray, and testify.

TITHING AND FIRST FRUITS

God always required Israel to dedicate the first fruits of everything (Exodus 22:29-30). God set the Levites apart, freeing His claim on every first-born male of all the other tribes (Exodus 23:19; Numbers 3:12-13; Deuteronomy 18:4). The tithes of the Israelites were a means of giving the first fruits to God (Deuteronomy 26:1-11). First fruits are devoted things and belong to God exclusively.

Jericho, the first city Israel conquered after entering Canaan, was to be left untouched by the Israelites. They were not to take spoils from this city since it was a type of first fruits, belonging to God. Achan stole some of these consecrated things, and they became a curse to him (Joshua 6:17-24; 7:11). If we take anything that belongs to God and use it for ourselves, it becomes a curse to us.

QUESTIONS CONCERNING TITHING

The following questions cover the basics about tithing. Sincere, honest-hearted individuals will not argue and strive over every penny placed in the work of God. They are delighted to give liberally to the cause of God in any way they can. Yet fair and sincere questions concerning tithing demand a Bible answer.

Should We Use Tithes To Support Widows And Orphans?

I Timothy 5:1-16 gives eight requirements a widow must meet before she is eligible for financial assistance from the church. Not only must she meet these eight requirements, but she also cannot have any family members still living who could provide assistance to her. If she has family members, including nephews, they are to assist the widowed member of their family so the church will not be obligated. Scripturally, tithing is not designed to support the widows and orphans in the church.

Orphans and widows desperately need assistance, visitation, and prayer. Charity will cause the true saints of God to assist widows who are truly in need. After we have supported the church with tithes and offerings, we should then be willing to give to the less fortunate.

What Should We Use Tithes For?

The Bible gives examples of how we are to use tithes in the church today. Tithing was first paid to Melchisedec (Genesis 14:20). Christ’s priesthood was after the order of Melchisedec (Hebrews

5:1-11; 7:1-17). Levites, who were Old Testament priests set apart to care for the Tabernacle and offer sacrifices, received tithes for their livelihood from the other Israelites (Numbers 18:20-24). The churches that Paul founded supported him, and this was surely through tithing (I Corinthians 9:1-14). Paul taught that elders and ministers who labor in word and doctrine are worthy of double honor, speaking in the context of financial support (I Timothy 5:17-18). Ministers who preach the gospel are to live by the gospel (I Corinthians 9:14). The first use of tithing should be to care for the minister of a particular congregation. His needs should be adequately met. He should have the oversight and direction of the tithing of the local congregation. Of course, once his needs are met, he should channel the rest into other areas of the work of God. An honest minister will be fair with people and God!

Where Should I Pay My Tithes?

Tithing went to the Levites and was sent to the place in which God set His name (Deuteronomy 12:5-6, 11-17). Tithing was brought to the house of God and set before the altar (Malachi 3:4-10). I Corinthians 9:1-14 gives insight on the subject: The pastor sows spiritual things and reaps material things. He ministers about holy things and waits at the altar. Consequently he lives by the things brought to the house of God. He is like a person who plants a vineyard, cares for a flock, or goes to war. He receives help to fight the battle, eats the fruit of the vineyard, drinks the milk of the flock, and receives meat from the flock. Briefly stated, a person's vocation is his or her means of livelihood regardless of what it may be.

We should pay our tithes where we attend church and to the pastor under whom we sit. We would not work for an employer who paid someone else for our labor. Would we plant a crop and not eat any of it, or tend a flock and not use the milk or meat? God's plan in the secular and spiritual world demands that people's labor and effort support them financially.

It is not right to send tithes and offerings to a radio or TV preacher, orphanage, another

church, a visiting minister, missionary, Bible school, or some other religious project outside the local church. Worthy projects should be supported, but not with the tithes that belong to the church we attend.

How Much Of My Money Is Tithes?

According to Scripture, a tithe is ten percent of our increase. It is dishonest to say that tithes are any amount less than ten percent. God knows how much we make and how much we owe. We are not robbing people but God when we refuse to pay tithes.

Those who own businesses, such as farmers, homebuilders, and storeowners, do not tithe on every dollar they handle to run their business; they tithe on their profits only. Those working on salary or hourly wage jobs should tithe on their earnings. Taking our insurance payments, retirement, car payment, house payment, and so on out of our earnings before we pay tithes is not fair. If we pay tithes on anything that is an increase to us, then all will be well. We should consider the trouble Cain got into with God for bringing what he wanted to bring instead of what God required.

Should Ministers Pay Tithes?

The example of the Levites paying tithes to the other priests answers this question affirmatively (Numbers 18:26-32; Nehemiah 10:37-39). They also offered up a special sacrifice of the tithes, and it was counted as tithes from them. Levi paid tithes in Abraham (Hebrews 7:9). Ministers who receive income from any source certainly owe ten percent of that to the work of God. There are other ministers, overseers, and other portions of the kingdom of God who need financial support. Any minister who belongs to a religious organization should support it with his finances as the organizational body asks him. A minister who does not belong to a religious organization should direct ten percent of his income into the work of God. A minister in a local church should support his pastor with his tithes. The Bible requires all ministers to pay tithes.

What Happens If I Do Not Pay Tithes?

First of all, Scripture says we are like robbers if we do not pay tithes (Malachi 3:8-10). Moreover, we close the windows of heaven upon our soul. It is possible to put money in bags with holes in them (Haggai 1:2-6). This is another dilemma of the nontither. Solomon said the liberal (generous) soul shall be made fat (rich), and he who waters shall be watered himself (Proverbs 11:24-25). What measure we use will be measured to us again (Luke 6:38). Where our treasure is, there will our heart be also (Matthew 6:19-21). Paying tithes is one way of watering, laying up treasure in heaven, and measuring out. We are the losers if we fail to tithe.

According to Malachi 3:11, there is a devourer in every life when we disobey God. Unseen to us, this devourer consumes what we owe God, and we suffer spiritually. No reward is forthcoming from God when the devourer consumes. It is far better to give to God what is His, be blessed for it, and then receive our reward, than for God to take it through some other means.

May I Place My Tithes In The Offering Without Designating Them As Tithes?

According to the Bible, there is a distinction between tithes and offerings (Malachi 3:8-10). God's Word teaches us how to give offerings and to pay tithes. The tithe is ten percent of our increase; offerings are a sacrificial gift from the remainder of our personal money. We should keep each one in its distinctive category, not evading responsibility or creating a false impression in either area. Tithing given as an offering is not counted as tithes.

PRINCIPLES FOR GIVING

We should give according to the following scriptural principles:

- **As God has prospered us** (I Corinthians 16:1-2).
- **According to what we have** (II Corinthians 8:12-15).
- **In the same manner that we like to receive** (II Corinthians 9:6-7).
- **As we purpose in our hearts** (II Corinthians 9:6-7).
- **Not grudgingly** (II Corinthians 9:6-7).
- **Not out of necessity** (II Corinthians 9:6-7).
- **Cheerfully** (II Corinthians 9:6-7).
- **With simplicity** (Romans 12:8).

Our chief example in giving is Jesus Christ. He was rich but became poor for our sakes (II Corinthians 8:9). He was not obligated or indebted to humans, but He willingly offered Himself for us. Tithes, we owe; offerings are additional gifts of love and sacrifice given in the spirit of Christ.

We should be fair and honest with what God has entrusted to us. We must never forget that we are stewards of God's gifts and that everything we have belongs to God.

For further study, see Roy L. Moss, *The Lord's Portion: A Scriptural Study of Tithing* (Hazelwood, MO: Word Aflame Press). It is an accurate and scriptural reference on tithing.