Thank each of you for coming tonight. I REALLY enjoy Pastor's teaching on Wednesday nights and Pastor is not here tonight. He asked if I would teach in his stead and I said yes. So, instead of Pastor Ken you are getting the other Ken and I hope you will REALLY enjoy the teaching tonight. Each of you are here, I'm here, and most importantly, the Holy Spirit is here. He is the teacher. I trust we will have a good time in our study tonight and that you will indeed learn something that will help you. For some I hope it will help you tremendously to get out of the hole you may be in and for you to begin standing in the blessings of God like you maybe never have before.

To some, this will be a word of encouragement to keep doing what you are doing.

To some, I hope this will be a word to challenge you, and me and Kathy, to do more. So let's pray.

In Ephesians chapter 4, starting in v 11 and reading through v 15, the Scripture says this, (I'm KJV, so that's what I'm reading from tonight. Your version will read different from mine) "And he (Jesus) gave some apostles; and some, prophets; and some, evangelists; and some, pastors and teachers". In the KJV, the words "pastors and teachers" are listed together without being separated by punctuation, while the other three offices are listed and punctuated separately. That's because, as some scholars will tell us, that pastors and teachers are somewhat interchangeable in their position and calling, but also that pastors are to also be able to teach the Word and that teachers should teach with a pastor's heart. That's what I will attempt to do with what Pastor has asked me to teach on tonight and that is the subject of Tithing. Point of interest: there is not sufficient time tonight in the time provided for us to effectively dive into all the Scripture says on tithing, but we'll try to hit some high points tonight and maybe bring some clarity about the Word and bring some understanding. So before we

get started let's go to Romans 8:1 for a disclaimer: "There is therefore now no condemnation to those who are in Christ Jesus, who walk not after the flesh, but after the Spirit". We are all at different walks of life, different stages along this path, and neither Kathy nor I judge anyone for where they are on that path, whether you tithe or not, whether your finances are well put together or whether they are a mess. This teaching tonight should definitely help IF you will embrace it, pray about it, and then follow after the Holy Spirit in how He would have you manage His money that He has entrusted to you. So like Pastor Ken says, there is no judgment here, no condemnation. I just want you to have hearing ears with what I believe the Lord will tell us tonight.

With what happened two Wednesday nights ago in the State of the Church Culture address about us focusing on paying off the mortgage on this building by the end of 2024, then with what Pastor was talking about last Sunday, at least in the second service, about how several voices are talking about paying off the note by Easter, I think this teaching certainly fits in with that flow.

So just a little bit of background on me just so you know I am not a novice at this, and I certainly hope I won't sound like one either. I have taught adult Sunday School for more than 25 years, so my gift to the body is that of teaching, which is why I mentioned that passage in Ephesians – and I hope I do well in my teaching tonight as its been about three years since I have taught on a regular basis.

My wife and I have tithed our entire 37 years plus of marriage and I fully attest to the blessing and the benefit of tithing and that of being a faithful tither, the Lord gracefully and thankfully enabling us to do so! Much praise to Him for the principle of tithing. And all the tithers said "Amen!" And much thanks to the Father that tithing DOES indeed work. I cannot begin to enumerate for you the number of times God has more than met a need, kept things in the house working, kept us from

sickness, given us increase in our income or blessed us with bonuses we did not know were coming. I cannot think of anything that would keep us from tithing. The tithe is always the first check that Kathy cuts every pay period, without exception. There are no questions asked. That first 10% every pay period comes to Encounter Church. This is where we are fed so this is where our tithe goes. That's how important tithing is to Kathy and me. We cannot outgive God.

Additionally, by vocation, I have been employed with Texoma Community Credit Union for more than 37 years having had the wonderful opportunities to climb from a Collector to Loan Officer to VP of Lending to Executive Vice President & Chief Lending Officer. I have seen thousands of credit applications and credit reports, and having seen lots of folks, both Christians and non, get things right in their finances and not get things right in their finances. Of those Christians who have things right in their finances, all of those I know are faithful tithers and they too would not have it any other way. In only one subject and only one time that I know of in Scripture did God tell us to prove, or test, Him, and that is in this subject of tithing. Why would He have us prove, or test, Him in this? (1) because He, having implemented tithing, knows that tithing works because (2) He knows that He is not man that He should lie, Numbers 23:19, He tells us the truth and His Word is indeed true: if we are faithful to giving the tithe, not begrudgingly, but of a cheerful heart (2 Cor 9:7b), then the Lord will definitely do His part and that is to open the windows of heaven and pour us out a blessing that we not have room enough to receive it (i.e. we would have abundance). See Mal 3:8-10. "Will a man rob God? Yet you have robbed me. But you say, Wherein (or how) have we robbed you? (The Lord says:) You have robbed me in tithes and in offerings. You are cursed with a curse: for you have robbed me, even this whole nation (has robbed me). V 10 Bring you all the tithes into the storehouse (the church), that there may be meat (finances) in my house (church), and prove me now herewith,

saith the Lord of hosts, if I will not open (to) you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it". I like the sound of that! (Raise hand) I'M IN! I trust each of you are too! Again, Kathy and I have been on the receiving end of so many of God's blessings because we have been able to be faithful tithers.

Don't mistake what I'm saying here. We DO NOT give our tithes and our offerings just to get back from God. You will get back from God, no doubt, but that is not the reason to give. Luke 6:38 says to give and that men will give again unto our bosom, pressed down, shaken together and running over will they give. We have seen that running over part. We give our tithes and our offerings (1) to obey God and because we are obedient to give, He honors His Word and returns blessings to us that there would be no way we could do for ourselves. It does not make sense that you can stretch more on 90% of your income, having given God his 10% than what you can do with the 100% of your income and not giving God His 10%. Your rest (the 90%) is blessed after you give Him His request (the 10%)! Research shows that individuals who donate (tithe, offerings) have higher levels of happiness and well-being. We need more of that going around! (2) we give our tithes and offerings to show that we love Him for all He has done for us.

Remember this: whatever your income is, however great or however little it is, **it is not yours**. Whatever your income is comes from God. Look at James 1:17 "Every good and perfect gift comes from the Father above..." We are just stewards of what God has given unto us. Matthew 25:14-30 is what we commonly call the Parable of the Talents. In the passage it tells us of the master giving three of his servants different amount of talents, money, and tells them to take care of the talents while he was away. It was the master's money that he gave to his servants. It was not their money. All the money we have, whether we are believers or not, comes from Him. It is all His and what He asks of us is

the first 10% out of obedience and love to him and then offerings above that. If He can trust us with His money by giving Him back the tithe, it shows Him where our heart is. Look at Luke 12:34 (where our treasure is, there our heart will be also). By giving God that first 10% shows Him where our heart is. It is first heavenward to Him. For most people, money is their most important thing. How else do we live and pay for the cars we drive and the things we buy but by money. God knew that too and He cares for what we care about. Dave Ramsey says there are over 2,500 verses in the Bible about money, finances, stewardship, etc. More than any other subject in the Bible including salvation. Not that money is more important than salvation because salvation IS the MOST important thing as it is the only way to heaven. But so many people struggle with handling money, with personal financial management discipline that He says if you give me that first 10%, I will set things in motion to help you take care of your financial needs. Now we have to be smart with the rest of that 90%. We can't just give our tithe and then blow the rest of it. We have to be good financial managers and most people are not good at that. By being a faithful tither, and by applying the Scripture to your finances such as in James 1:7 where He tells us "if any of you lack wisdom, let him ask of God, that gives to all men liberally, and it shall be given to him.

Tithing is first mentioned in the Old Testament and first mentions it with Abram in Genesis 14, before he became Abraham. He had gone to war and won and brought back the spoils of that land and gave a tithe to Melchizedek who was the king of Salem which was the land that was the predecessor to Jerusalem, meaning New Salem. What is interesting about Melchizedek is that it is thought, and I believe this to be true, that Melchizedek was Jesus before Jesus became the Son of God. Jesus was not always the Son of God. Acts 13:33 and Ps 2:7 are the references for that last statement. Hebrews 6:20-7:10.

Then we have the law that was given to Moses by God for the people of Israel to abide by. The Old Testament is basically for the Jewish people and they were given laws to live by after coming out of Egyptian bondage for over 400 years, then they disobeyed God and He caused them to wander in the wilderness for 40 years. One of these laws was to tithe of their firstfruits, their crops, their best livestock.

During this time, God wanted a place for the people to meet before Him, to offer offerings for their sins, etc. There were 12 tribes of people within the Israelites and of these 12 tribes, 1 of them, the tribe of Levi, had no job, they had no crops, they had no livestock, etc. They had no livelihood. These tithes of offerings, livestock, etc. was mainly to take care of the tribe of Levi who were the priestly tribe and their job was to take care of the priestly duties before God on behalf of the other 11 tribes of Israel. So His command was to bring their tithes into the storehouse for the tribe of Levi so they could look after the rest of the Israelites as "ministers" to them so God could keep providing for His chosen people. The Gentiles, the non-Jews, were really not dealt with in the Old Testament. The Old Testament deals with the Jewish people, their history, their customs, commandments, prophecy, the feasts, etc. At the end of the Old Testament and before the New Testament, there was another 400 years where God did not speak to His people because of their disobedience.

The New Testament basically deals with the birth and life of Jesus Christ, the implementation of the church-mainly the Gentiles, the non-Jewish people, the dealings of the church, the administration of elders, etc. but it too has Scriptures that even though Jesus fulfilled the Mosaic Law which required the tithes, we are no longer required to pay tithes.

However, Jesus did talk about money A LOT. He only directly talked about tithes once. Otherwise it was mainly the apostle Paul who talked

about money and finances in the New Testament and there are other references throughout the New Testament about giving.

Tithes in Mark 12:41-44. The widow gave more than all the rich people did as she gave all she had and because she was obedient to give all she had, God looked on her with favor and blessing. The point here is that being obedient in giving to the church the tithe, which preceded the law, it blesses the Lord and He in turn blesses us for it. Before Jesus went away tithing was still in effect in the New Testament as Jesus had not yet fulfilled, some versions uses the word "abolished" the law.

Mark 4:18-20. Why some 30, some 60 and some 100 fold? Because only some will give. Jesus emphasizes that wealth can be deceitful. It can blind and intoxicate us enough that we don't see the need for God in our lives nor the need to sow into the kingdom – which is what our tithes and offerings is. One of the oldest principles in God's Word is that of sowing and reaping, seedtime and harvest. If we do not plant the seed, the tithe, we cannot reap a harvest. As well, if we do not give our seed into the kingdom of God, there is no harvest of souls, which enlarges the kingdom which is the main deal and the higher priority. We still have to give. That takes money. Jesus is blessed by us giving back to Him what is due Him that He blesses us in return for our obedience. We cannot all go but we can all sow!

In the New Testament church, we must continue to sow into the church our tithes and offering to help take care of the pastoral staff, a building to worship in, instruments of worship, pay the utilities, give to missions and other outreaches to continue increasing the kingdom of God. That is what our tithes are for. The giving of tithes, and then offerings, helps to keep our attention and our affection upward toward Him and right now, I don't know if I have ever heard such right on messages from God than what Pastor has been bringing. If we were not faithful to pay our tithes, then Pastor may have to have a bi-vocational job, as so many

pastors from smaller churches have to do. With him not being able to just be paid by the church, Pastor would not have the time he does now to study and prepare these messages for us. He would have to be working a 40 hour a week job which takes away from study time, planning time, ministry time, etc.

In respect to the tithe, Jesus said in Matthew 22:21 "Render therefore to Caesar the things that are Caesar's and to God the things that are God's". I believe the tithe is God's. Actually, it is all His but He allows us to keep the 90%.

2 Corinthians 9:7 Paul instructs us to be a cheerful giver. In Galatians 6:10 Paul tells us to do good to all, especially to those who are of the household of faith (the pastorate and to the congregation).

See Matthew 6:19-21,33, 1 Timothy 6:8-10 how did they err? They didn't give their tithes in obedience to God. They got prideful in their riches., 2 Corinthians 9:6, 1 Timothy 6:17-18 ready to distribute, ready to give.

So while we are not commanded to tithe in the New Testament, I believe tithing is what we are to do as New Testament believers to do exactly what the tithe was instructed for in the Old Testament which was to take care of the house of the Lord, the pastorate, etc. and more. Without the giving of the tithes and offerings, how are we to take care of our Pastor and how do we pay for a building to worship in and fellowship in and how do we support missionaries across the world to go where we will not or cannot go.

Tithing is a unique way of worship that expresses our obedience to God and that we trust Him to protect our finances. It also benefits the church by helping spread the gospel and bring the kingdom of God into our communities, which benefits us all.

One question that I am asked when talking about the tithe is "do we tithe on the gross amount or on the net amount?" My base answer is "yes, you tithe on the gross or on the net". We do not have instructions in Scripture that I can find on which to tithe but I believe, and Kathy and I have practiced tithing on the gross.

So are there any questions about tithing that I might be able to answer?

Then here is my challenge (1) if you are not tithing, I challenge you to start immediately and I also challenge you to start budgeting, to name every dollar you get in a written form of some kind before you spend a dollar of that paycheck. Kathy used to take index cards and ½ of the bills got paid on ½ of that index card from that first pay period and the other ½ of that card had the bills that were paid the second paycheck but always the first thing at the top of each side of that index card was our tithe. So I challenge those who are not tithing – faithfully, to begin doing so. It does not matter how little or how much you make. Start today.

(2) If you are a faithful tither, I encourage you to continue in that.

And here is the final challenge and it's a 10 year challenge should the Lord tarry and that is this: if you tithed the 10% last year, give 11% this year and give 12% in 2025 and 13% in 2026 and so on for the next 10 years. Now it is no longer a tithe once you give more than 10%. It becomes an offering but you had at least one person in this church who last year for a period of time the Holy Spirit encouraged him to give 20% and the blessings that came from that were pretty phenomenal. None of this is to be prideful and say "I give 15% or 18% to the Lord". No. It is only as you would feel the leading to do so and really no one else needs to know.

We have a church note of right at \$74,000 that needs to be paid off. Why couldn't we pay off that note by Easter, by March 31, 2024? We

need a bigger facility, not just to have a bigger church building but to better help build the kingdom of God, increase the kingdom of God and it takes finances to do that. So listen to what the Lord would tell you about tithing and about increasing your giving. Look at Matt 13:3-9.