

## Tithes and Offerings

1. What is meant by *tithe*? The word comes from the Hebrew words maaser (mah-ah-eh), maasrah (mah-as-rah), and asar (aw-sar); and also from the Greek word dekatoo (dek-at-o-o). Each one of these words refer to one tenth; and they refer to giving; whether it be of finances, material goods, livestock, or whatever it may concern.

2. God's Word teaches us that it is far more blessed to give (unto others or unto God), than to receive. During all the time of his earthly ministry; approximately three and one half years or more; Jesus was always teaching of how blessed it is to give. He told us in Luke 6:38: ***“Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again.”*** And in Acts 20:35 we read: “I have shown you all things, how that so laboring ye ought to support the weak, and to remember the words of the Lord Jesus, how He said, It is more blessed to give than to receive.” This is very true, and God expects us to give of all our increases; which many times throughout the bible, is called firstfruits. This principle applies to our finances, and to any other area in which we may have increase. A good example would be the crop increase which a farmer may have from his fields. Lev. 27:30-32 tells us: “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. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. 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.”

A. We can plainly see, that God expected the people to give of their very best quality products. We can see, that if a farmer desired to give of anything other than his very best, he was required to give twenty percent, of all he had.

B. All which passeth under the rod, or which was counted and marked, as it passed through the gates, were to be tithed upon.

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3. In the Old Testament, under the Mosaic Law, the people were to give the first tenth of all their increase, unto the Levites, for their service in the temple. They did not receive a land inheritance, as the other tribes did. We read of this in Numbers 18:21-32; which tells us: “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. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. 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. And the Lord spake unto Moses, saying, Thus speak unto the Levites, and say unto them, When ye take of the children 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. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fullness of the winepress. 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. Out of all your gifts ye shall offer every heave offering of the Lord, of all the best thereof, even the hallowed part thereof out of it. Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress. And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation. And ye shall bear no sin by reason of it, when ye have heaved from it the best of it: neither shall ye pollute the holy things of the children of Israel, lest ye die."

**A.** The Levites were to receive a Heave offering of the other tribes. Hebrew-teruwman (ter-oo-maw): a present, sacrifice, or a gift. The Levites, in turn, would give of all that they received, the first tenth unto the Lord. They done this, by giving unto the poor, orphans, etc.

**4.** In Deut. 12:5-7, we read: "But unto the place where 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: And thither you shalt 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: And there ye shall eat before the Lord your God, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein the Lord thy God hath blessed thee."

**A.** And the firstlings of your herds and of your flocks. Hebrew-bekowrah (bek-o-row): the firstborn (of man or beast), or the first produced.

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**B.** Wherein the Lord thy God hath blessed thee. Hebrew-barak (baw-rak): to be benefited or profited (by God), to receive increase; whether financially, physically, materially, or in any way whatsoever.

**5.** Deut. 26:12-15 tells us: "When thou has made amend of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within the gates and be filled; Then thou shalt say before the Lord thy God, I have brought away the hallowed things, out of mine house, and also have given them unto the Levites, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them: I have not eaten thereof in my mourning, neither have I taken away aught thereof for any unclean use, nor given aught thereof for the dead: but I have harkened unto the voice of the Lord my God, and have done according to all that thou hast commanded me. Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swearest unto our fathers, a land that floweth with milk and honey."

**A.** It tells us in verse 13, that they gave unto the Levites; just as God had instructed them to do. And they gave unto strangers. Hebrew-ger (gare): guests, foreigners, or sojourners. Greek-philonexia (fil-on-ex-ee-ah): guests, neighbors, or associates. The mentioned words refer to hospitality to such ones. Hebrews 13:2 tells us: "Be not forgetful to entertain strangers: for thereby some have entertained angels unawares."

**a.** Be not forgetful to entertain strangers. Greek-xenizo (zen-id-zo): to be a host to, and to provide lodging; usually not only including shelter, but also food.

**B.** The tithes were also given for helping to provide for the fatherless. Hebrew-yathowm (yaw-thome): a lonely or bereaved person, or an orphan.

**C.** Also for the widows. Hebrew-almanah (al-maw-naw): the women who were divorced or forsaken by their husbands, and also those women who have lost their husbands to death.

**D.** Zec. 7:10 tells us: "And oppress not the widow, nor the fatherless, the stranger, nor the poor; and let none of you imagine evil against his brother in your heart." Hebrew-ashaq (aw-shak): to defraud or to violate (another's rights), to deceive, bring violence upon, or to cause quarreling or strife between others. If the children of God could just learn to show love toward one another, by giving unto one another, and by caring for one another, as the Word of God tells us to do, what a much more blessed life we could have.

**6.** Ezekiel 44:29-31 tells us a little about the offering which the Levites, or

the priests, were to receive. It tells us: "They shall eat the meal offering, and the sin offering, and the trespass offering; and every dedicated thing in Israel shall be theirs.

And the first of all the firstfruits of all things, and every oblation of all, of every sort of your *oblation*, shall be the priests: ye shall also give unto the priests the first of your dough, that He may cause the blessings to rest in thine house. The priests shall not eat of any thing that is dead of itself, or torn, whether it be fowl or beast." Hebrew-teruwma (ter-oo-maw): a present or gift offered up (unto God); also referring to a sacrifice or a tribute. The tithe is also an acknowledgment of God, as the rightful owner of all things. Psalm 50:10-11 tells us: "For every beast of the forest is mine, and the cattle upon a thousand hills. I know all the fowls of the mountains: and the wild beasts of the field are mine." The tithes and the offerings from the fields, were stored in a storehouse. This was for the purpose of having meat or food, for the priests and for their families; and also for the distribution of these items, unto those who were strangers, fatherless, or widows. And even though we may no longer have to give our firstfruits of all our crops, or the firstlings of all our livestock and our herds, to the priest, we should never feel as though we have no responsibility, to support our local church; including helping for the provisions of our pastor, and the support and upkeep of the House of God. We do this by the giving of our tithes and offerings. And neither are we dismissed from our Christian duty, of helping to support the fatherless, the orphans, the widows, and the poor. And don't be too swift to always assume a stranger, to be someone with whom you desire not to associate. For when you get to Heaven, you may be surprised how many angels you have entertained.

7. The first recording of tithing in the Bible, is in Genesis 14:14-20. Abram was returning from the slaughter of Chedorlaomer and other kings who were with him. He met the king of Sodom; Melchizedek. The scripture tells us that Abram brought back goods from the battle; which we must note, were an increase unto Abram. Therefore, Abram gave tithes of all these goods unto Melchizedek. We read: "And when Abram heard that his brother was taken captive, he armed his trained servants, born in his own house, three hundred and eighteen, and pursued them unto Dan. And he divided himself against them, he and his servants, by night, and smote them, and pursued them unto Hobah, which is on the left hand of Damascus. And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people. And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the king's dale. And Melchizedek king of Salem brought forth bread

and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.” Even though we are no longer under the old covenant, but are now under a new covenant, which Jesus came to establish for us, we must never assume, that doing away with the old covenant, also done away with the giving of our tithes. For the giving of tithes, was recorded in God's Word, long before the Mosiac Law was ever established.

8. We now go to the book of Malachi: chapter 3. We read in verses 8-12: “Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation.

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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.

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. And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.”

A. Will a man rob God? Hebrew-qaba (kaw-bah): to defraud, rob, or spoil; to steal from (God); to keep back from anyone (God) what is rightfully due them.

B. Yet ye have robbed me. Referring to the nation of Israel, or the children of God. Some were guilty to a greater degree than others.

C. Wherein have we robbed thee? The children of God wanted to know how they had robbed God. They did not realize that they had done a thing wrong. Malachi told them plainly.

D. In tithes and offerings. We must face the fact, just as the Israelites had to face the fact, that if we do not give unto God, the first tenth of all that we receive, then we are guilty of robbing God; even though most of us, just like them, never realize that we have ever done anything wrong. If we do not give unto God, the first tenth of every bit of our income; whether it be from a government check, a payroll check, a check for our birthday, or from our own front yard rummage sale; then we are guilty of robbing God. So many of us just pitch a dollar or two into the offering plate, or maybe once in a while give a couple of dollars to help our friend who is temporarily out of work, and we believe we have been so faithful and obedient to God. And we wonder why

his blessings do not fall on us. We wonder why we have such hard times when it comes to finances. How blind we can be so many times!

E. Ye are cursed. Hebrew-arar (aw-rar): to execrate or to turn over to evil; to withdraw one's hand of protection from.

F. With a curse. Hebrew-merrah (meh-ay-raw): a source of calamity or evil; to pronounce evil or harmful to come to one.

G. For ye have robbed me, even this whole nation. Referring once again to the children of God. There are many in the body of Christ today, who are robbing God continually; by never giving their tithes or offerings. They are causing their lives to be filled with curses; allowing the devil to deceive them, and forbidding God from being able to bless them with the abundant life which He wants so desperately to give them.

H. We are told to bring all the tithes into the storehouse. Hebrew-owtsar (o-tsaw): a depository, or a cellar, for storing fruit, vegetables, etc.

This is figuratively speaking of the Church of God; where we are to bring our tithes and our offerings. One very important point which we need to make concerning this matter, is the importance of where we are to give our tithes and our offerings. I believe that it is our Christian duty to support our local church, or the one where we attend regularly, before we support any other ministry. Yet there is nothing wrong with supporting other ministries; such as evangelistic ministries, or other Christian organizations, when God leads us or makes it possible for us to do so. One fact which we should never forget, is that our local church is only a part of the Church of God upon the earth; but the Church includes all of the ministries which God has ordained upon the earth. And when it comes to the giving of our tithes and offerings, let us always be led by the Spirit of God.

I. That there may be meat in mine house. Representing the support of the priests and others in the Church of God; the support of the Godly ministries throughout the earth.

J. God said to "prove me now herewith." Hebrew-bachan (baw-khan): to test, as to check for truthfulness (in God's promise).

K. If I will not open you the windows of Heaven. Figuratively speaking of God rewarding mankind for his obedience in the giving of tithes; as his Word commands one to do.

L. And pour you out a blessing. Hebrew-ruwq (rook): to empty out, to cast upon, or to proclaim to come to pass.

M. That there shall not be room. Hebrew-rachab (raw-khab): space or capacity; figuratively speaking of the ability to receive and to make use of all the blessings which God pours out upon us.

N. Enough to receive it. Hebrew-laqach (law-kakh): to take, accept, or to carry away (from God's throne). When we are obedient to God in the giving of our tithes and our offerings, He will bless us in an abundant way. And the return blessings of our giving, should never be hoarded; or used only for ourselves. For we will never be able to contain all the many blessings, which God will pour out upon our lives, when we begin to give faithfully, in accordance with his Holy Word.

O. And I will rebuke. Hebrew-gaar (gaw-ar): to corrupt, destroy, chastise, or to scold.

P. The devourer. Hebrew-akal (aw-kal): one who consumes or takes away unjustly, as a thief; figuratively speaking of the devil, who is a thief. (John 10:10)

Q. For your sakes. Hebrew-dibrah (dib-raw): intent (of receiving a blessings).

R. And he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field. This is just another confirmation to us, that the tithes and offerings of the Old Testament, included things other than just finances.

S. Saith the Lord of hosts. Hebrew-tsaba (tsaw-baw): a mass of persons, an appointed group of people, or those who freely choose for God to be the Lord of their lives.

T. And all nations shall call you blessed. Hebrew-ashar (aw-share): happy; prosperous (in finances, material wealth, and in every area on one's life).

U. For ye shall be a delightful land. Hebrew-chephets (khay-fets): pleasurable, desirable, or valuable.

V. Saith the Lord of hosts. For our Lord God Jehovah hath declared it.

9. We must also learn another very important fact, concerning the giving of tithes and offerings. That fact being, that the giving of our tithes and offerings, does not take place of our obedience unto God in other areas of our life. Jesus attempted to make this important fact clear, to the people in his time upon the earth. Matt. 23:23 tells us: ***“Woe unto you, scribes and Pharisees, hypocrites! For ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.”*** No one should ever have any idea, that if they give their tithes and offerings to the church, that they have no obligation to also uphold, or to live by, the more important principles which God's Word teaches us; such as mercy, faith, love, etc. Samuel also told the people in his day, that obedience was far better than any number of sacrifices which one might give. Some people evidently believe that if they

will just never forget to give their offerings unto the Lord (mainly financial); and do all the good works which they can get accomplished; that they will always be in right standing with God. What a deception from the devil! Jesus gave us a perfect example of such as this in Luke 18:10-14; which reads: *“Two men went up into the temple to pray; the one a Pharisee, and the other a publican. The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican. I fast twice in the week, I give tithes of all that I possess. And the publican standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner. I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted.”* Neither good words, nor how much we give in our financial giving, is going to take place of a truly humble heart before God. A gift given with a wrong purpose in mind; no matter how large it may be; will ever accomplish anything; and does not influence God whatsoever. What really moves the heart of God, is our giving with a humble heart; not the amount of the gift. Jesus gave us a perfect example of such in Mark 12:41-44; which tells us: *“And Jesus sat over against the treasury, and beheld how the people cast money into the treasury: and many that were rich cast in much. And there came a certain poor widow, and she threw in two mites, which make a farthing. And He called unto him his disciples, and saith unto them, **Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury: For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living.**”* Our heart is what God really looks at; not at the size of our gift.

For many times, we may find ourselves as the poor widow was; without very much to give. But when we do find ourselves in this case, we should never be ashamed to give what we have; even if it is only a few pennies. For if we will just give anyway, with a pure heart, we will be more greatly blessed than those who give out of their abundance.

### ***Conclusion:***

We are called to be faithful stewards of all our possessions; including our money, our livestock, our crops, everything. It is time for Christians to realize that it is our Christian duty to give unto God as his Holy Word teaches us to do. We have robbed God long enough. How? In our tithes and our offerings. Do you want to begin to really experience the mighty blessings of

God; to a point to where you cannot possibly contain them all? God's Word teaches us how to do it; by bringing our tithes and offerings into the storehouse, or the house of God; not only our local church, but the Church of God throughout the earth. Do you feel like you cannot afford to give? The fact is, you cannot afford *not* to give. Just dare to take a chance and try it, and watch the windows of Heaven open up.

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