

# Tithing Is Christian

**by Elmer Towns**

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This chapter traces the development of Storehouse tithing in the Old Testament. The principle in this chapter is "Children of God should give money to God's place where, (1) He promised to meet with His people, (2) the symbols of redemption were celebrated, and (3) God's man ministers to the people." The temple in the Old Testament and the church in the New Testament meet these requirements.

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This chapter examines the way early Christians gave money to God. Proofs are given for storehouse tithing in this age. Finally, practical suggestions are made how a Christian should give money to God.

## “I BELIEVE IN TITHING”

My mother began teaching me to give money to God when I was six years old. The church I attended issued me a box of envelopes (number 75) and each week my mother made sure I put a nickel in each side of the envelope (one side for missions, the other side for church expenses). I probably gave more than the tithe.

My junior Sunday School teacher told a story of a man who got away from God but never stopped sending his offering to the church in his envelope. Later that man came back to God. Because of that story, I reaffirmed my vow to tithe.

I believe in tithing because:

Tithing obeys God . . .

Tithing prospers the church . . .

Tithing provides money to win souls . . .

Tithing causes me to grow in grace . . .

Tithing prospers me financially . . .

Many churches teach and practice Storehouse Tithing. Members are asked to give one-tenth of their income to the Lord. These churches believe it is the obligation of their members to give to God through the local church, and the tithe should not be given elsewhere. These four lessons will discuss storehouse tithing. These lessons answer the following questions:

Chapter One: *Why God wants our money?* Where did tithing begin?

Chapter Two: *Why Storehouse Tithing?* The Lord who owned the gold and silver could have created money, but He asked His people to make gifts. Why does God ask people to give money to Him?

Chapter Three: *How to give money to God.* What should be the attitude of the tither and what should he expect in return for his gift?

Chapter Four: *Giving money in the early church.* What was the practice of the early church in tithing?

This book is designed for stewardship month. These lessons should be taught in Sunday School. Then during the final week every member should be given an opportunity to make a financial commitment to the Lord.

Appreciation is extended to Dr. Gordon Talbot for research and gathering of material for this book. Also, Rev. Bill Monroe and Dr. Truman Dollar read the manuscript and gave me valuable insight from the local church perspective.

This book is dedicated to soul winning and the growth of the local church. Since money is needed to expand the ministry of churches, may God use this manuscript to help Christians see their obligation and opportunity of tithing to the church.

Sincerely yours in Christ,

Elmer L. Towns

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# CHAPTER ONE

## WHY GOD WANTS OUR MONEY?

### *THE FIRST GIFT TO GOD*

The act of giving the substance of our life to God goes back to the beginning of Scripture. From the outset, giving money involved itself with the act of salvation and worship. “Cain brought of the fruit of the ground an offering unto the Lord. And Abel, he also brought of the firstlings of his flock and of the fat thereof. And the Lord had respect unto Abel and to his offering: But unto Cain and to his offering he had not respect” (Gen. 4:3,4). Even in the first act of bringing gifts to God, the following points are seen: (1) “Abel offered unto God a more excellent sacrifice than Cain, by which he obtained witness that he was righteous” (Heb. 11:4). Giving of gifts was tied to salvation. (2) God was not pleased with all of the gifts of man. A man’s gift had to follow the pattern given by God. (3) Gifts must be accompanied by the right attitude.

Other men of God brought gifts unto the Lord notably sacrifice. “Noah offered unto the Lord (Gen. 8:20), as did Abraham” (Gen. 12:7, 13:4). In these days there was no temple to maintain, nor was there a priest who needed a salary for his earthly needs. The gift was usually a lamb that was slain and consumed in the act of sacrifice. As a result, the gifts that were given to God were the object of the moment.

The first occurrence of tithing came when Abraham met Melchizedek; the first mentioned priest of God. As Abraham returned from the victory over Chedorlaomer, Melchizedek, the king of Salem, met him. Later, in the book of Hebrews, Melchizedek is a type of the priesthood of Jesus Christ. Inasmuch as a priest had a ministry to and for individuals, Melchizedek gave Abraham bread and wine. In return for his ministry, Abraham “gave him tithes of all” (Gen. 14:20). Apparently, Abraham gave him one-tenth of all the spoils of battle. It is interesting to note that when the first priest of God appears in the Bible, tithes are collected to support him. Also, tithes were paid at a place that later would be connected with tithes. Melchizedek was king of Salem, a place we know today as Jerusalem.

The next occurrence of tithing comes when Jacob is at Bethel, also a place later approved for collective religious worship. There Jacob saw a symbol of salvation, the ladder which reached to heaven. Jacob, knowing that the presence of God was there, named the place Bethel, the house of God. He vowed that if God would bless him, he would return: “This stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt give me I shall surely give the tenth unto thee” (Gen. 28:22). Jacob realized that any wealth he would accumulate would come from God and that a tenth belonged to Him.

Throughout the book of Genesis, God deals through patriarchs, the great men who led their families. There was no house of God, nor were there priests to minister to the men of God. There was no need for finances to sustain the ministry of God. The patriarchs were the priests of God. They did not need offerings to support themselves, for they made their living through

cattle, crops, and trading. Any gift to God was the animal that was sacrificed as an offering to God.

Even before God's people went into Egypt, God had predicted that they would become a great nation (Gen. 15:12-14). When the descendants of Abraham went into Egypt, they were only 70 souls (Gen. 46:27). In the land of Egypt God's people multiplied abundantly. With their population explosion, Pharaoh made them slaves and took steps to eliminate the male babies (Ex. 1:7,22). God's people suffered under bondage, yet prospered. The story is well known how Moses delivered Israel out of Egypt. After a series of nine devastating plagues was imposed on the Egyptians, they were still unwilling to release the Israelites. The time came for the last crippling blow (Ex. 10:1-10,29). God's people prepared themselves for the last plague, in which all the firstborn died, including men and beasts. As a result, Pharaoh not only released the Israelites; he quickly thrust them out of the country into the Sinai wilderness.

Before the Israelites left Egypt, they were instructed to "borrow" gold, silver, and jewels from their Egyptian neighbors (Ex. 11:1,2). Second, they were to make preparation for celebrating the first Passover. They only had until midnight to accomplish these tasks (Ex. 12:3-13). The borrowing of jewels and raiment by the Israelites becomes the seed-plot for God's people to make gifts: (1) to build the tabernacle, (2) to sustain the ministry of the tabernacle, and (3) to support the priesthood.

Pharaoh must have been furious with Moses and hardened his heart, but the Lord gave Moses and the Israelites favor in the eyes of the Egyptians. The suggestion that they ask their Egyptian neighbors for jewels was unusual but not ridiculous. The Egyptian people would have given anything to get the curse of God off their desolated land, especially after they had lost their firstborn.

***Overdue wages paid – Exodus 121:35-36.*** "And the children of Israel did according to the word of Moses; and they borrowed of the Egyptians jewels of silver, and jewels of gold, and raiment: And the Lord gave the people favor in the sight of the Egyptians, so that they lent unto them such things as they required. And they spoiled the Egyptians."

At midnight the death angel smote the land of Egypt, slaying the firstborn sons and beasts, so that a great cry of mourning went up from every home. Pharaoh hurriedly summoned Moses and Aaron to tell them to leave (Ex. 12:30,31). The Egyptians were terrified that they might all die, so they urged the Israelites to get out of the land (12:33).

If any of the Egyptians were previously reluctant to give the Israelites gifts of gold and silver, they freely gave them after their firstborn were taken. The Egyptians also added raiment. These were not really loans, for they did not expect to see them returned. In effect, the Israelites stripped the Egyptians of their valuables, just as a conquering army might take the spoils of war for itself.

There were three reasons why the "spoiling of the Egyptians" took place. *First*, the prophecy of Genesis 15:14 had to be fulfilled, for God stated Abraham's descendants would come out of a strange land "with great substance." *Second*, the Israelites had worked for the

Egyptians as slaves for many years with no pay. What they took from Egypt might be considered overdue wages for their work. *Third*, the Lord was planning a sanctuary for Himself in the wilderness. The tabernacle would require gold, silver, and fabric for its construction, furnishings, and robes for attendants. Whatever was needed had to be carried into the wilderness of Sinai from Egypt.

By the time the Israelites were asked to make contributions to the Lord, they had many reasons to be grateful to Him. Under the leadership of Moses, they had left the land of Egypt and made their way to the western shore of the Red Sea. Pursued by the armies of Egypt, they feared they would be slain or taken back into slavery, but God allowed them miraculously to walk through the waters on dry land. He then used those same waters to drown the pursuing Egyptians. Their corpses were washed up on the eastern shore, so the Israelites could take their weapons. These were used later in a pitched battle with the Amalekites at Rephidim. After three months of traveling, the Israelites finally reached Mount Sinai (12:3 7-19:2).

God gave His people the Ten Commandments and the Book of the Covenant at Mount Sinai, as well as the order of worship to be followed in the tabernacle after it was built (Chapters 20-24). Now the stage was set for the construction of the sanctuary.

God had providentially provided gold, silver and raiment for His house. In the same way today, God gives men strength, wisdom and ability to work. From that employment comes wages. Then the Lord asks that men give back to God. God providentially prepares for man to make tithes and offerings.

***Willing offerings requested - Exodus 25:1-8.*** “And the Lord spake unto. Moses, saying, Speak unto the children of Israel, that they bring me an offering: of every man that giveth it willingly with his heart ye shall take my offering. And this is the offering which ye shall take of them; gold, and silver, and brass, And blue, and purple, and scarlet, and fine linen, and goats’ hair, And rams’ skins dyed red, and badgers’ skins, and shittim wood, Oil for the light, spices for anointing oil, and for sweet incense, Onyx stones, and stones to be set in the ephod, and in the breastplate. And let them make me a sanctuary; that I may dwell among them.”

Fund-raising is difficult when two factors are absent – lack of resources and reluctance to give. Moses knew that the Israelites had abundant resources, but he had to see if they would give them willingly to the work of the Lord.

Evidently, God did not want anyone to give anything unless he was ready to offer it voluntarily. There was such a reservoir of good will and gratitude because of all God had done for the Israelites that no commandment or enforcement was necessary. At this time, no amount was mentioned; a person could give all he had or just a portion of it.

The question might arise whether or not it was right to use “gifts from the Egyptians” to support God’s work. The same question might be raised about some of the dollars that find their way into our offering plates. Money and material things are neutral in themselves. The uses to which they are put make them moral or immoral. By giving to the Lord the valuables they had

collected from their former taskmasters, the Israelites were sanctifying them. Our earnings from secular sources can be sanctified in the same way.

The offerings requested ranged over a wide assortment of things – gold, silver, brass (bronze), blue cloth, purple cloth, fine-twined linen, goats' hair, red-dyed rams' skins, badgers' skins (probably goatskins, or perhaps skins of dolphins or seals), shittim (or acacia) wood, olive oil for lamps, spices for anointing oil and sweet incense, onyx stones, and jewels to be set in the ephod (square cloak hanging down from the high priest's shoulders) and the breastplate, which had twelve jewels in it, one for each tribe of Israel.

No one Israelite had all or even most of these items. There was a cooperative effort. Many could do what a few could not do. Our churches today are built by the same principle. Many can bind together to support a missionary family, where no one person could do it.

***Proposed sanctuary mentioned - Exodus 25:8-9.*** “And let them make me a sanctuary; that I may dwell among them. According to all that I shew thee, after the pattern of the tabernacle, and the pattern of all the instruments thereof, even so shall ye make it.”

The Lord revealed the reason why He wanted the various offerings. A huge tent was to be constructed and positioned in the center of the camp wherever the Israelites traveled. God would dwell in that tent in a special way and meet with His people.

We generally refer to the tent as a tabernacle, which comes from the Latin Vulgate word *tabernaculum*. In his address to the Sanhedrin, Stephen referred to it as “the church in the wilderness” (Acts 7:38). The Greek word *ecclesia*, which was translated as “church” in New Testament times, only meant “a people.” Since the church is the body of Christ (Eph. 1:22,23), Israel was not technically a church; the church came into being with Christ. The tabernacle was the visible symbol of the “called-out people,” even as the temple and the local church were later to be such symbols.

A detailed description of the construction of the tabernacle and its furnishings is given in Exodus 25 to 27. There is symbolic significance in the brazen altar and laver in the courtyard, the golden candlestick and table of shewbread in the holy place, and the altar of incense associated with the Holy of Holies and the ark of the covenant placed in the Holy of Holies, along with two huge golden cherubims overshadowing the inner sanctuary. Christ was prefigured in all of these things.

God told Moses that everything would have to be constructed according to a pre-planned pattern of the tabernacle. God gave Moses the pattern of all the instruments. The Lord was definitely the Architect of this sanctuary, and the Israelites were the contractors. As the Lord dwelt in each work, He could also be called the Contractor. “Except the Lord build the house, they labour in vain that build it” (Ps. 127: 1).

As time went by, the Israelites set aside Aaron and his sons to serve as priests. They wore the garments that were donated. Skilled workers, filled with the Spirit of God, were assigned to their special construction tasks. After a discouraging episode involving worship of a golden calf,

followed by disciplinary action on the part of Moses, the people of Israel prepared to move northward toward the Promised Land. The tabernacle would be a constant reminder of God's presence among them. Therefore the time was ripe to construct the tent where God would dwell.

***Talented men recruited - Exodus 36:1-3.*** “Then wrought Bezaleel and Aholiab, and every wise hearted man, in whom the Lord put wisdom and understanding to know how to work all manner of work for the service of the sanctuary, according to all that the Lord had commanded. And Moses called Bezaleel and Aholiab, and every wise hearted man, in whose heart the Lord had put wisdom, even every one whose heart stirred him up to come unto the work to do it: And they received of Moses all the offering, which the children of Israel had brought for the work of the service of the sanctuary, to make it withal. And they brought yet unto him free offerings every morning.”

Bezaleel, from the tribe of Judah, and Aholiab, from the tribe of Dan headed up the work crew. God had given these men talents to construct the tabernacle and its furnishings, as well as the garments to be worn by the priests. God selected these men (Ex. 31:1-6). However, they were not called to their tasks until after Israel's sordid flirtation with idolatry was over.

God wanted men who were not only talented but also purified to work on His house and all that pertained to it. We may not always be able to find Christian contractors to construct our church buildings, but it would be wonderful if we could. An unbelieving contractor and his men might take pride in their work, and do a good job, but it would be better if they saw the spiritual significance of what they were doing and did it as unto the Lord. Whenever people help in the construction of their church, they not only help save the Lord's money, but they also invest themselves in the project.

Construction cannot go ahead unless there is an adequate supply of materials. This was no problem in Israel's case. As Moses received daily gifts from the people, he turned them over to the artisans, and they put them to good use. We might wonder what motivated the people to give freewill offerings each morning. They were probably moved by devotion to God, appreciation for His blessings, or as acts of contrition for sins committed.

The offering came in each morning (Ex. 36:3). As there was a need, the people gave their possessions. When a church doesn't have money today, it is probably because the people do not see the need. God's people usually give when there is need of space for the growing crowd, or another bus to reach lost children. If the church is winning souls and growing in its total ministry, then the people see the need and give their money. As the Israelites gave daily, our people today give weekly.

***Generous offerings restrained - Exodus 36:4- 7.*** “And all the wise men, that wrought all the work of the sanctuary, came every man from his work which they made; And they spake unto Moses saying, The people bring much more than enough for the service of the work, which the Lord commanded to make. And Moses gave commandment, and they caused it to be proclaimed throughout the camp, saying, “Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing. For the stuff they had was sufficient for all the work to make it, and too much.”

Moses now faced a problem every spiritual leader would no doubt like to have. The skilled artisans came to him and said that the people were bringing more materials than they could use. Moses drew up an announcement and sent it out to be proclaimed to the entire camp; stating that no one should bring any more offerings for the time being. The people had to be restrained from giving, perhaps one of the few times in history when such action had to be taken.

The fact that the skilled artisans were men of the highest moral character is indicated by their refusal to appropriate any of the valuables passing into their hands. Their tasks were sacred, and they would not stoop to embezzlement. Like their future counterparts, the deacons chosen by the church in Jerusalem, they were men of God entrusted with temporal things and accountable to God for their stewardship (Acts 6:1-7). People will give with confidence when they know the pastor and deacons will carefully spend the money that comes to the church.

Construction of the tabernacle began six months after the exodus from Egypt. We are told that on the first day of the first month of the second year the tabernacle was raised up (Ex. 40:17). It took six months to finish. “Then a cloud covered the tent of the congregation, and the glory of the Lord filled the tabernacle. And Moses was not able to enter into the tent of the congregation, because the cloud abode thereon, and the glory of the Lord filled the tabernacle. And when the cloud was taken up from over the tabernacle, the children of Israel went onward in all their journeys: But if the cloud were not taken up, then they journeyed not till the day that it was taken up” (Ex. 40:34-37).

This is God’s final approval in the project. His presence filled the house. Today God’s Spirit doesn’t dwell in a building but in living temples (I Cor. 6:19,20). God dwells in the heart of everyone who receives Him in faith. Then when we yield ourselves to Him, his spirit fills us (Eph. 5:19). This is God’s approval; He fills us with His Spirit when we give ourselves to Him.

Thus we see that the Book of Exodus began with the Israelites suffering cruel bondage under Egyptian overlords, and ended with them moving as free men and women northward toward Canaan, led by Shekinah glory of God resting in and over their house of worship, the huge portable tabernacle. Today’s lesson reveals God’s people triumphing over what seemed to be insurmountable odds. God had proved Himself gracious, merciful, and all-powerful in their behalf.

***Update.*** Some might wonder what the experience of the ancient Israelites has to say to us today as far as giving to a local church is concerned. Here are some suggestions to consider:

(1) *Bondage destroys life.* The Israelites were working themselves into destruction while enslaved in Egypt. Today, sinners work hard to satisfy enslaving habits, yet they get nowhere. They have no future blessing for which to hope. They have the pleasure of sin but no joy and peace. Satan is no kinder to his friends than he is to his enemies. The unsaved is bound for the lake of fire, the same destiny that awaits Satan (Rev. 20:10-15). A man can give himself to Christ and have new life (John 3:36). He will not go to hell, but to heaven.

(2) *God never asks for contributions but what He first supplies resources.* God chose an unusual way to make sure the Israelites would have gifts to contribute toward the construction of

the tabernacle and its furnishings by allowing them to “spoil the Egyptians.” He can use routine or special ways to make sure we have something to give toward God’s work. One of the things which makes life interesting is to see how God provides resources to use in His work in His church today.

Dr. Greg Dixon was asked if he would do anything differently; if he could change the way he built the Indianapolis Baptist Temple (attendance 3,500).

“I’d lean harder on my people to give more money than they did,” was Dixon’s reply.

At first a person might think Dixon was selfish or mercenary. He quickly adds, “I’ve seen many of my men get rich by giving to God.”

Dixon went on to explain that a bricklayer got saved and quit running to taverns, beer-drinking and wasting his money. This man tithed. With salvation came self-discipline and purpose in life. The bricklayer came to Dixon and asked him to pray about going into the contracting business. God blessed the endeavor and the bricklayer gave the double tithe.

“God made it possible for this man to give thousands because he was faithful to give the small tithe when he got saved,” Dixon commented. The wise pastor continued, “I’d push my men to give more money to God because no one can out-give God.”

*(3) The first project on God’s priority list for His people’s welfare is an assembly house.* As the nation of Israel literally set up camp with the tabernacle right in the center, so the Lord expects believers today to make the local church the center of their lives. Here they find a place for instruction, worship, fellowship, and service. The church is the meeting place with God, and it deserves the best we can build.

Many Baptist churches have been started in warehouses, public schools, fire halls, movie houses and storefront buildings. God has worked miracles and changed lives in these temporary places. Their first buildings have many times been simply concrete-block structures. God has been glorified in the hundreds who have been saved in these preaching-houses. But there comes a time when a permanent church building should be constructed which will glorify God and be a testimony to all the community. Just as the Tabernacle represented the best that Israel could give, so our church building should represent the best the members can give.

*(4) God wants His people to give willingly toward the support of His work.* No one had to be forced to give, for everyone gave willingly. A heart motivated by love and gratitude doesn’t require artificial gimmicks or high-pressure campaigns to ensure giving. Each of us should count his blessings and then give accordingly. God does not want His work supported by cake sales, raffles, car washes, or bingo parties. People should give out of gratitude.

*(5) Giving involves more than just money or material things.* The skilled workmen gave of their time and talents for the construction of the tabernacle and its furnishings. Today we can give of our time, talents, and treasures for the ministry of the local church and its programs. God keeps the record books, and He knows what contributions we make. We may be surprised the judgment seat of Christ when the rewards are given out.

Giving to the Lord's work was much simpler for the ancient Israelites out in the wilderness than it is for God's people today. They had one depository into which they could put their contributions. All funds went to the tabernacle and its programs. Today we have innumerable extra-church agencies clamoring for our contributions. Some of these are civic and community charitable organizations. Christians should give according to their community obligations, but never rob God to do so. A gift of charity does not fulfill the obligation to give to God's house.

Some Christian organizations make requests for finances by direct mail, radio or television. These may be good, but God had only one place in both Old and New Testament to give money (see next lesson). It is usually best to give to these organizations through your church. First, you don't know the integrity of inter-denominational organizations but your pastor and church board will have the knowledge of their ministry. Second, giving through your local church will strengthen the congregations' ministry. Third, an independent organization does not have a responsibility to its members, as does a church. Your local church can request some accountability from inter-denominations agencies for any money sent. Finally, the Lord's will in giving is better known in the multitude of counselor (Prov. 11: 14). Many an individual Christian has given a sacrificial gift to an independent organization only late to find out the gift was not properly used. If a Christian gives through his local church, he can give with confidence, knowing that those elected to a place spiritual rulership will give good guidance in giving.

The temptation is to subtract a portion from what normally goes to the local church and parcel it out to other agencies. If this is done, the local church suffers.

History has taught us that man-made organizations come and go, but the divine-human organism known as the church is indestructible, just as Jesus promised (Matt. 16:18). The church must have the support of its people. Let its needs first be supplied, and if there is a surplus to contribute elsewhere, let the recipients be selected by the church's collective leadership.

We, as individuals, may be naive and easily misled as to the worthiness of certain organizations and send contributions to those, which do not deserve them. However, when we discuss it with other believers in the local church and get a general consensus of where contributions can do the most good, we protect the Lord's money against exploitation.

## ***CONCLUSION***

Giving to God goes back to the beginning of time. As long as God has revealed Himself to man, the response has been a gift to God. Giving to God is no different today than in the past. God wants our life first, then the product of our hands. But He never asks us to give what He doesn't first provide.

# CHAPTER TWO

## WHY STOREHOUSE TITHING?

The belief and practice of storehouse tithing by Baptists has generally been rejected by Christians not involved in local church ministry. Those who believe in storehouse tithing have been accused of legalism, idolatry (worshipping the church) and fanaticism.

The doctrine of “tithing” means a believer gives one-tenth of his income to the Lord. Many do not agree with this practice. The doctrine of “storehouse tithing” means the tithes is given to the local church.

Baptists have some of the largest churches (84 out of the 100 largest Sunday Schools are Baptist). Baptists build great auditoriums, purchase buses, support missionaries, print books, preach the gospel over radio and TV and in general, their churches are growing, especially those which are true to the Word of God. All this takes money. Storehouse tithing is God’s common-sense way of growth. Every man gives according to his ability, and together enough money is raised to carry on the ministry. Every man gives to the church, God’s institution on earth, and together enough money is gathered to preach the gospel.

This chapter traces the biblical doctrine of storehouse tithing from its beginning through the New Testament. The principle of “God’s place” is introduced in Deuteronomy 12:1-32. Throughout the Old Testament God had a place for (1) celebrating the symbols of redemption, the sacrificial offerings: (2) a central assembly where God met with people, and (3) a location where the tithes and offerings were given. This principle continues in the New Testament. The church is God’s place for (1) celebrating the symbol of redemption baptism and the Lord’s table, (2) the central place where Christians assemble (church means “assembly”) and (3) the place where the people bring their tithes and offerings.

## DESIGNATING A PLACE

We know that God’s presence and His Holy Spirit are everywhere (Ps. 139:7-12). However, His presence is centralized in certain places such as on the throne. The first centralized presence of God on earth was in the tabernacle constructed by Moses and the ancient Israelites in the wilderness of Sinai (Ex. 40:34-38). Because of this, centralization of worship became very important to the people of Israel. Individual and family worship had their place in the scheme of things, but these could not be substituted for centralized worship in God’s house.

“These are the statutes and judgments, which he shall observe to do in the land, which the Lord God of thy fathers giveth thee to possess it, all the days that ye live upon the earth. Ye shall utterly destroy all the places, wherein the nations which he shall possess served their gods, upon the high mountains, and upon the hills, and under every green tree: And he shall overthrow their altars, and break their pillars, and burn their groves with fire; and he shall hew down the graven images of their gods, and destroy the names of them out of that place. Ye shall not do so unto the Lord your God” (Deut. 12:1-4).

God had not intended for the Israelites to leave the idolatrous influences of Egypt only to be bogged down by the idolatrous influences of Canaan. That's why He gave specific instructions that the heathen places of worship in Canaan be completely destroyed as the land was conquered. God didn't want His people worshipping at these places. In those primitive times there were no pagan temples in Palestine. Certain locations were set aside as sacred. These were often designated areas on mountain or hill tops, on artificial mounds, or in groves of trees. Piles of turf or of stones were used for altars on which sacrifices were offered. Before the sculpture was used to fashion statues, idols were pillars of colored stones. When a man worshipped in one of these places he was accused of doing what was right in his own eyes (Deut. 12:1-3,8).

**Importance of a special place - Deuteronomy 12:5-14.** "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: 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: 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. Ye shall not do after all the things that we do here this day, every man whatsoever is right in his own eyes. For ye are not as yet come to the rest and to the inheritance, which the Lord your God giveth you. But when ye go over Jordan, and dwell in the land which the Lord your God giveth you to inherit, and when he giveth You rest from all your enemies round about, so that ye dwell in safety; 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; your burnt-offerings, and you sacrifices, your tithes, and the heave-offerings of you hand; and all your choice vows which ye vow unto the Lord: And ye shall rejoice before the Lord your God ye, and your sons, and your daughters, and your menservants, and your maidservants, and the Levite that is within your gates; forasmuch as he hath no part nor inheritance with you. Take heed to thyself that thou offer not thy burnt-offerings in every place that thou seest: But in the place which the Lord shall choose it one of thy tribes, there thou shalt offer thy burnt-offerings, and there thou shalt do all that I command thee."

God made it very clear to the Israelites that three things were tied to a special place of worship.

**1. *The place for celebrating the symbols of redemption.*** An Israelite could not make his sacrifice any place, this was the custom of heathen religion. "Take heed to thyself that thou offer not thy burnt-offering in every place that thou seest" (Deut. 12:13). This was equivalent to a man determining how and where he would serve God, which is a man-made religion. God wanted obedience to His commands, and this command involved a specific place of worship. The command was, "unto the place which the Lord your God shall choose . . . thither ye shall bring your burnt-offerings" (Deut. 12:5,6). Those who disobeyed and sacrificed elsewhere were warned, "Ye shall not do after all the things that we do here this day, every man whatsoever is right in his own eyes" (Deut. 12:8).

The sacrifices were symbolic of Christ the lamb of God that would take away the sin of the world (John 1:29). The sacrifices could never atone for sin. They were symbols. Today we

do not observe the symbols of killing animals to picture redemption. Our symbols are baptism and the Lord's table. Both are pictures of Christ's sacrifice. These we call "ordinances" – baptism and the Lord's table – belong to the church. Just as the Israelite had to sacrifice in the specified place, so today the ordinances must be observed in the specified place, the church. A man should not observe the Lord's table at a family meal nor should he baptize a new convert in his swimming pool. These are church ordinances; baptism symbolizes the identification of a believer with Christ's body, the church. It is the doorway to church membership. The Lord's table is communion with Christ and fellowship with other believers in the church.

**2. *The place for the people to assemble with God.*** The Israelite was instructed to come to God's place. "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" (Deut. 12:5). The Israelites were to assemble in God's place to worship Him. God promised to meet with people at specific places, "there shall be a place which the Lord your God shall choose to cause his name to dwell there" (Deut. 12:1 1). God did not appear at every location. The church is an assembly of "called-out ones." This is not saying that the church existed in the Old Testament. However, the principle of "God's place" transcends dispensations. Under both law and grace God saw the need of a central assembly. When the people assemble themselves, there is mutual fellowship, mutual support and combined strength. When God's people assemble themselves together they can correct false doctrine or practice, while at the same time they strengthen individuals and give cohesiveness to the whole.

The authority of the Old Testament place was the presence of God. "The glory of the Lord filled the Tabernacle" (Ex. 40:34). The church also has unique presence of Christ. He is everywhere but uniquely dwells in a New Testament church. The church is called a candlestick (Rev. 1: 12,20; 2:1,5). When a church fell into sin it was in danger of losing candlestick out of his place" (Rev. 2:5). Christ is Light of the World (John 8:12), and He uniquely dwells in a church. He is the candlestick. In both the Old New Testament, God meets with His people in His special place. Christ's presence in the church is its authority. He indwells every believer (Gal. 2:20) and church is gathered to carry out His commission (Matt. 28:19,20). Therefore, we bring our tithes and offerings to the place (the church) where God meets with people.

The church is an assembly of baptized believer, whom Christ dwells, which exists under the authority of the Word of God, organized for evangelism, teach fellowship, worship and to exercise the ordinances. Gifted men who have been called of God give leadership to this ministry. Therefore, money is needed to supply their needs and pay for the expenses incurred in their ministry. Since God commanded His people to bring their tithes to "His place" in the Old Testament, we should continue God's pattern in the New Testament God realized the necessity of corporate worship He commanded, "Ye shall utterly destroy all the places wherein the nations which ye shall possess served their gods" (Deut. 12:2). An Israelite could not choose where to assemble and worship God. When men choose where to worship God, when to sacrifice and what to offer they had a man-made religion. God warned His people of these pitfalls in the Old Testament. The principle carries over into the New Testament. Today we live in a generation of man-made religious organizations. Some have Christian truth mixed into their programs; others are completely false. God's plan is to assemble on the Lord's day (I Cor. 16:2, Heb. 10:25), to study the Word of God (Acts 2:42), pray (v. 42), and celebrate the ordinances (Acts 2:41,46).

Christians should examine carefully radio and TV preachers, as well as literature that comes into their home. Some are man-made religions. The principle, *any preacher or organization not associated with a local church must prove his ministry before he deserves any support*. Do not immediately respond to interdenominational ministries, even if they come in the name of the Lord. God's program is the church.

**3. *The place of offerings.*** When God designated a special place (Deut. 12), He also designated that offerings be brought to that place. "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, your burnt-offerings, and your sacrifices, your tithes, and the heave-offerings of your hand" (Deut. 12:1-11). People were told not to eat their tithe corn at home (Deut. 12:17). They were commanded to bring their tithes and offerings; (1) to worship God, (2) to support the Levites; (3) to provide for the maintenance of God's house, and (4) to prosper individually (Deut. 12:22).

In the Old Testament the Israelite had to pay his tithe at the tabernacle (later the temple) to remain in fellowship with God. This was one of the conditions of the law. Under grace some want to throw out the tithe. They have missed God's plan to carry on His work. God wants His people to continue bringing their tithe to God's place (the church). However, a Christian cannot give money to get in fellowship with God. Christians give money because they have been saved and have been made partakers of His grace. Because we are God's children we give Him tithes and offerings. Just as God required a portion in the Old Testament, so He requires the same portion in the age of grace.

The specific location for the tabernacle was not mentioned by Moses in Deuteronomy 12 before the Israelites entered Canaan. This prevented the Canaanites from learning about it and taking special measures to defend that location. It prevented the Israelites from quarreling about the site among themselves. We know the tabernacle was set up at Shiloh (Josh. 18: 1), although it was moved temporarily to such places as Shechem (Josh. 24:25-26) and Mizpeh (Judg. 21:1-2). Shiloh was the special site for God's house until God withdrew His presence from it and made it desolate (Ps. 78:60). God's next place was Jerusalem. Here the Israelites were to (1) make their sacrifices, (2) bring their offerings; and (3) assemble for feast, worship and fellowship (Deut. 16:16). Jeremiah later warned the Jews in Jerusalem that because of sin God would withdraw His presence from the temple and make Jerusalem desolate, just as had been done in Shiloh (Jer. 7:12-14). His prophecy came true in 587 B.C. under Babylonian conquest.

***Centrality of God's altar - Deuteronomy 26:1-4.*** "And it shall be, when thou art come in unto the land which the Lord thy God giveth thee for an inheritance, and possessest it, and dwellest therein; That thou shalt take of the first of all the fruit of the earth which thou shalt bring of thy 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. 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. And the priest shall take the basket out of thine hand, and set it down before the altar of the Lord thy God."

As Moses advanced in age, and the time for the Israelites to invade Canaan came closer, he reminded them of God's instructions concerning settlement of the land. He foresaw the days when they would till the soil and feed their flocks in the land of promise. He wanted them to be sure to give God an offering of the firstfruits of their harvests.

They were told that in that day they were to take a basket of the firstfruits to the specified place God would choose for His name, give it to the priest, and he would set it before the altar of the Lord. This basket was only a token gift of the firstfruits, of course. Tithing regulations were given in Deuteronomy 14:22-29, and it was stipulated that those coming from a distance could convert harvests of grain, wine, and oil into money. This money could be given at the festivals to support the Levites.

The tithing of harvests and herds was the last subject covered in the book of Leviticus. Moses said that one-tenth of the harvest was to be given to God as payment for the use of the land, for God was Owner of the land. The crop was tithed as a thank-offering to God for His blessing upon the crops. Domestic animals were passed through a small enclosure, while a person with a rod would dip it in ochre and mark every tenth beast passing before him, and these would be given to the Lord (Lev. 27:30-34).

Numbers 18:24-32 explains that the Israelites were to give their tithes to the Levites, and then the Levites were to take a tithe of these offerings and give this to the priests. Since there were more Levites than priests, this provided the priests with enough to meet their needs. Nothing is said about the priests giving, perhaps because they were at the end of the line in the giving procedure. It is interesting that King Hezekiah made three reforms after discovering the law of God in the temple: (1) re-establishment of the Passover Feast, (2) destruction of idols, and (3) reinstatement of the priests and Levites and a call for tithes and offerings to sustain them (II Chron. 29-31).

Tithing for the Levites is similar to our giving tithes in the church today. The minister receives a salary from the tithes and offerings. He is to live from the gifts of God's people because he is set aside to do God's work.

## **THE STOREHOUSE**

Although the Mosaic law remained in effect for fifteen centuries, from the time of Moses to the time of Christ's death at Calvary, the Jews often ignored it, defied it, or buried it beneath man-made traditions. When their spiritual life was low, their giving fell off, and when they were spiritually revived, their giving rose again.

Time and again the Lord sent prophets to call people back to God and to obey His law. The traumatic experience of the Babylonian captivity cured the Jews of idolatry, but some of their other sins reasserted themselves afterward. Malachi was a post-exilic prophet to the restored remnant of Jews in Palestine, probably in a time of confusion when Nehemiah was absent.

***Backsliding indicated – Malachi 3:7.*** “Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return?”

In leading up to a rebuke for not contributing of their resources to the Lord, Malachi leveled a charge of backsliding against the Jews of his day. He accused them of living the same way their fathers had done prior to the Babylonian captivity. They had failed to obey the commandments concerning stewardship requirements (giving money). Only because God was longsuffering had they escaped the punishment they deserved.

The Lord invited His backslidden children to return to Him, with the promise that He would meet them halfway. It was an offer of reconciliation and of renewed fellowship. However, they replied that they were unaware of offending God. As usual, disobedience and formalism had led to insensitivity toward the Lord. God had to spell out the specific sin for them: they had robbed God.

***Charge explained – Malachi 3:8.*** “Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.”

The verb “rob” here literally meant “to cover” and thus to defraud or steal. The question was asked as to how a man could rob God, and the answer was that a man could keep back from God what rightfully belonged to Him. Specifically, reference was made to tithes and offerings, although time, talents, and other things might also have been mentioned.

Tithes included the following: (1) a tenth of what remained after the firstfruits were paid, which went to the Levites for their support - Lev. 27:30-33; (2) a second tenth paid for food needed for themselves and the Levites when celebrating religious festivals at the tabernacle – Deut. 12:18; and (3) a third tenth every third year for the support of Levites, strangers, orphans, and widows – Deut. 14:28-29.

Offerings of the firstfruits could vary, but they were not to be less than one-sixtieth of the corn, wine, and oil (Deut. 18:4; Neh. 13:10-12). Under this category would also come the half-shekel sanctuary tax for each person, which God called “a ransom for his soul” to protect him against the plague (Ex. 30:11-13).

We noted before that the Levites were supposed to give the priests one-tenth of the tithes they received from the people (Num. 18:26). According to Josephus, the priests had gotten into the habit of appropriating all the tithe for themselves. This robbed God of the services of the Levites, who were driven away from God’s house by destitution. The corruption of the priesthood continued through the next four centuries, no doubt contributing to the prophetic blackout God imposed on Israel, and presenting many problems to Christ when He came. There was much significance in His words as recorded in Mark 10:45: “For even the Son of man came not to be ministered unto, but to minister, and to give his life a ransom for many.” This was in sharp contrast to the self-serving priests of His day.

***Curse suffered – Malachi 3:9.*** “Ye are cursed with a curse: for ye have robbed me, even this whole nation.”

The “curse” with which the Jews were cursed was a withdrawal of divine blessings, as intimated in Malachi 2:2. People cannot strike bargains with God, but it is axiomatic that those who give to God are blessed in return, and those who don’t are deprived of His blessings. God will not honor the miserly attitude, which stands behind the miserly contribution a person gives.

Evidently the failure to contribute to God was so widespread that the Lord laid a general charge against the whole nation. Since there is always a remnant of the faithful in every generation, no doubt there were a few who tried to measure up to His requirements, but the vast majority did not.

We have already referred to the reforms made by King Hezekiah in this chapter. Now let’s take a closer look at what happened when the people responded well to his instructions to give tithes and offerings to the Lord’s work. As the contributions began to pile up in heaps in the temple courtyard, Hezekiah asked the priests and Levites about them. Azariah, the chief priest, replied, “Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed his people; and that which is left is this great store. Then Hezekiah commanded to prepare chambers in the house of the Lord; and they prepared them, And brought in the offerings and the tithes and the dedicated things faithfully” (II Chron. 31:10-12). A warehouse or storehouse was built to keep the food that was given to God at the Temple. From the storehouse the priest and Levites were given supplies. Hence, when a person brought offerings to the Temple, he was storehouse tithing. Other references to the treasure house may be found in I Chronicles 26:20 and Nehemiah 10:39, 13:5, and 13:12.

***Storehouse tithing - Malachi 3:10a.*** “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.”,

The Lord was very explicit when He said, “Bring ye all the tithes into the storehouse, that there may be meat in mine house.” In calling for the whole tithe due Him, the Lord was implying that the Jews had only partially conformed to the regulation about bringing in their contributions. They had found ways to avoid full disclosure of their worth to men, but God knew exactly what was due Him. They had found ways to hold back some of their tithe, but they did not deceive God.

No matter how they tried to rationalize their behavior, the Jews who failed to bring their tithes and offerings to the designated place at the designated time were guilty of disobedience to God. Those who did all that was expected of them could feel confident they had obeyed the Lord and were in fellowship with Him.

***Divine blessing – Malachi 3:10b.*** “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.”

King Solomon had said, “Honour the Lord with thy substance, and with the firstfruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine” (Prov. 3:9-10). The Lord gave a parallel promise in Malachi 3: 10b – “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.”

This is a general promise of blessing to God’s faithful stewards. God delighted in having His people put Him to the test. The verb for “pour out” suggests the emptying of a vessel. We know this could not imply that heaven will be emptied of its treasures, but it does suggest that God will not hold back the blessings available to His children. The idea of superabundance and perpetual blessing is here.

Too often we think that when we give to God, we will receive financial returns. However, God has the option of rewarding those who give money in any one of a number of ways. Solomon wrote, “He that hath pity upon the poor lendeth unto the Lord; and that which he hath given will he pay him again” (Prov. 19:17). Solomon also wrote, “Cast thy bread upon the waters: for thou shalt find it after many days” (Eccles. 11: 1). A person may give money, materials, love, sympathy, comfort, or various other intangible things. What he gets back is determined by the Lord, but it will be a blessing to Him.

The Christian should be warned not to give with the prospect of getting a financial return on his investment. Giving to God is not like purchasing bonds. The Christian gives with no thought of getting money back. He gives because he loves God and wants to obey him. Those who give with a selfish motive of return will probably not get it.

***Divine protection - Malachi 3:11-12.*** “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.”

God promised faithful stewards protection of their crops from all influences, which would seek to destroy them. The “devourer” mentioned here may have been a collective term to refer to locusts which would eat up crops in the fields, vineyards, or groves and to mildew which would rot them. By stretching the imagination, the “devourer” might be personified as Satan.

It is interesting that demons from the bottomless pit are called “locusts” and their king is called Abbadon (Hebrew) or Apollyon (Greek), which means “Destroyer” (Rev. 9:1-11). Whether the Jews saw the “devourer” as locusts or as Satan, it was comforting for them to know God would protect their crops.

The evaluation heathen people attached to the name of Jehovah was conditioned to a large extent on how well the Jewish people fared. When they were walking in a fellowship with

the Lord, so that He could make them prosperous, the nations around them gave their God the credit. In this way, the Jews brought glory to the name of Jehovah.

Today, God protects in up-to-date ways. God protects the jobs of those who tithe. Dr. G. B. Vick recently testified that during the recession of 1974-75, the offerings at Temple Baptist Church, Detroit, didn't go down but up. Almost none of the church members lost their jobs in Detroit, a city that was hit hard by auto lay-offs. The majority of the church members are tithers.

***Update.*** Looking back over the texts covered in this chapter, certain things stand out prominently which can be applied in our day.

(1) God has a special place for His children to bring their tithes and offerings. In the wilderness the Israelites brought them to the tabernacle. In the land of Canaan they also brought them to Shiloh or to Jerusalem. Their crops and animals could be converted into cash and used to contribute at God's place. That was the place where the altar of God stood, where the people assembled, and where God commanded the gifts to be brought. Today the designated place is the local church, if we follow through on the pattern laid down for taking contributions to the tabernacle and later to the temple.

(2) What was once a voluntary custom of contributing tithes and offerings to the Lord, became a mandatory requirement under the Mosaic law. Christians give the tithe because they are saved under grace. The pattern of giving ten percent and more was laid down in ancient times as a guideline. There were punishments imposed on those who failed to comply, and blessings bestowed on those who obeyed. This guideline of ten percent continues in the church age.

No matter what period we study in the history of God's dealings with people, we discover that their willingness to make contributions to His work depended upon their relationship to Him. If they walked in close fellowship with Him, they supported His work gladly. If they were out of fellowship with Him, they held back.

God is not destitute if we fail to give money to Him, but we are spiritually destitute if we have no desire to give money to Him. The local church cannot survive and prosper, unless we support it as we should. Local churches cannot be established on home and foreign mission fields, unless we support our church's involvement in missionary work as we should. Let's all tithe our income so we will obey God and help build the work of the church in carrying out the Great Commission.

# CHAPTER THREE

## HOW TO GIVE MONEY TO GOD

Jesus Christ came into the world to introduce the church age. “The law was given by Moses, but grace and truth came by Jesus Christ.” (John 1: 17). Legalism had weighed men down but Jesus broke the curse of the law in His death (Col. 2:14). Since the tithe was a part of the law, men listened carefully to the words of Christ asking, “What is now required in offerings and tithes?” Was the obligation of giving money done away by Christ? If a man was still required to give money, why? How much? When? and Where?

Today’s lesson examines the Sermon on the Mount to determine how a man gives money to God. The Levites and priests were hypocrites. They would ultimately crucify Christ, revealing their empty religion. Since they could not lead people to God, their worship was sterile. When they received money from the masses there was little benefit to those who brought tithes and offerings. Giving money had become a burden to the people. What they gave was for the wrong motives.

As Jesus moved out into His ministry, He found stiff opposition from the religious establishment of the day. The chief priests, scribes, and Pharisees were particularly irritated by His popularity with the common people. He posed a threat to their stranglehold on religious affairs. Jesus especially threatened their financial income. The priests had become so attached to wealth that they had virtually no sympathy for the spiritual and temporal poverty of the common people.

In Jesus’ famous Sermon on the Mount, He sought to convince His listeners of the need for change. The key verse appears to be Matthew 5:20 “For I say unto you, That except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven.” The “righteousness” of the Pharisees was, of course, only a self-righteousness, which was worthless in God’s sight. Jesus offered the righteousness of God to all who would repent and accept the Son of God.

Jesus denounced, the religious leaders for their hypocrisy in almsgiving, prayer, and fasting, and now He proceeded to deal with the subject of how to handle money.

### I. TITHING AS AN INVESTMENT

Tithing is good business. When you tithe you go into business with God. He becomes your partner. It isn’t 50-50 or even 90-10. God owns all in your life and you are allowed to give ten percent back to Him. God promises to “pour you out a blessing, that there shall not be room enough to receive it” (Mal. 3:10). The money we give to God is not lost. We will see it again. God will return our investment here on this earth and in heaven.

***Earthly treasures – Matthew 6:19.*** “Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: “

Jesus warned men against laying up treasures on earth. He said such literal treasures could be ruined by moths or rust (actually something eating away, such as a worm) or be stolen by thieves who break in. The wording indicates that costly raiment was considered a form of treasure, just as gold, silver, or gems were.

Job was a wealthy man, but he had the right attitude regarding earthly treasures. He said, "Naked came I out of my mother's womb, and naked shall I return thither: the Lord gave, and the Lord hath taken away; blessed be the name of the Lord" (Job 1:21). The "womb" to which he was to return was, of course, the earth from which man originally came. The Apostle Paul agreed with Job, saying, "We brought nothing into this world, and it is certain we can carry nothing out. And having food and raiment let us be therewith content" (I Tim. 6:7-8).

In this first section Jesus is teaching the valuelessness of money in relationship to God. Money in and of itself means nothing. If a man puts his trust in money, it will perish with death.

***Heavenly treasures – Matthew 6:20.*** "But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal:"

Jesus added a new and important dimension to the concept of laying up treasures when He said wealth could be sent ahead and accumulated in heaven. No miraculous accumulation of material riches was in mind. Christians can use their money to accomplish spiritual good, and God then credits it to the believer's account. God cannot forget a Christian who invests his money to support missionaries, build churches, broadcast the gospel or provide services where the lost are saved. At the judgment seat of Christ, following the rapture of the saints, rewards will be issued to those who have served God and Christ out of hearts of love (I Cor. 3:11-15; 4:5; II Cor. 5: 10).

Many have become wealthy by tithing. The story of J. C. Penney and R. G. LeToumeau is well known. God blessed these tithing men. The Scripture promise, "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" (Luke 6:38).

When William Owen received the Lord in 1965, he was in debt and thought of filing for bankruptcy. He stated "It seems when I took one step forward I would slip back two." When his pastor Dr. Jerry Falwell, Thomas Road Baptist Church, Lynchburg, Virginia, encouraged him to tithe he thought it was a good idea when he could afford it. Owen was a self-employed businessman running a backhoe. Work was slack and bills were mounting. He promised "I will give God one-tenth of all I get this week." The next morning the phone rang, it was a \$400 job. He was tempted to pay needed bills, but gave \$40 to God. Another call came in for work, this time a \$360 job. One-tenth went to God. Eventually, Owen had to purchase another machine to take care of the work. Owens rented two more machines and that year tithed more than his total income the previous year.

Some have questioned the motive of tithing with a view of getting more money. They say this is lust. Remember, money is neutral. There is nothing inherently evil about money itself, and yet there are many people who misquote I Timothy 6: 10. Money is not evil. The *love* of money is a spring of all kinds of evil. The lust of money is evil. God returns to those who give in faith, not those who give selfishly. People want the pleasures and satisfaction that money brings. Jesus taught a man to “seek ye first the kingdom of God and His righteousness and all these things will be added unto you” (Matt. 6:33).

In another place Paul equated covetousness with idolatry (Col. 3:5). In other words, devotion to anything other than God is classified as idolatry and must be condemned.

## II. GIVE FROM YOUR HEART

Some people have a difficult time giving money, because money is our life. They hold tenaciously to what they have. But we are taught to give happily, “For God loveth a cheerful giver (II Cor. 9:7). The greek word *cheerful* means happy or is transliterated *hilarious*. We ought to play happy music in the church when the offering is received. Sometimes the offertory sounds like a funeral dirge.

***Heart attitude – Matthew 6:21-24.*** “For where your treasure is, there will your heart be also. The light of the body is the eye: if therefore thine eye be single, thy whole body shall be full of light. But if thine eye be evil, thy whole body shall be full of darkness. If therefore the light that is in thee be darkness, how great is that darkness! No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon.”

Some preachers will not ask for money, quoting the old adage “touch a man’s heart and you will touch his pocketbook.” This is the opposite of what Jesus taught. A man will put his heart where he puts his money. If an unspiritual man tithes (puts his money in the church), that man will eventually grow in grace and put his heart in the Lord’s Work. His spiritual growth is not automatic because he gives money. But he will grow when he gives himself including his time, talent to go with his treasure.

Money is life. The dollars in our wallet represent the time we invest at the office or shop. The paycheck is an exchange for giving ourselves to our job. That money we get represents our life. Therefore, we give part of our life when we drop some money in the offering plate.

A businessman usually stopped by a convenience store on his way to church each Sunday to get a large bill changed. The cashier knowing the man would only drop a dollar bill in the offering remarked, “I hope you enjoy the sermon.” His attitude was the opposite of a small fellow who wrote a happy birthday card to his dad, “I LUV YOU.” Then he added the birthday gift was in his overcoat pocket. The father found a green sucker there. With love the boy added and I didn’t lick it.”

In the Old Testament, the tithe recognized all the land and possessions belong to God. Therefore, when we tithe we recognize all our life belongs to God. Anything less than the tithe is

a tip and the God of the universe deserves more than a “Thanks.” He deserves the tithe, which recognizes we belong to Him.

Jesus went right to the core of the matter of giving, for the way a man handles money is how a man evaluates life and how he charts the course of his life. His childhood fantasies, his education, his vocation, his social contacts, his hobbies, and practically every aspect of his life is influenced by his attitude toward money.

The lamp of the body is the eye, for light enters through it. The lamp is used in a figurative sense here to indicate that anyone who has single-minded determination to serve the Lord will experience a diffusion of spiritual light throughout his whole being, while someone with double vision (earthward and heavenward) will experience spiritual darkness.

Christ’s conclusion was that no man can serve two masters at the same time, for loyalty has an exclusive quality to it which cannot be denied. Money must never be our master. Christ must be our master and He possesses all we have. He lets us keep nine-tenths. Either an individual must devote himself to God or he will devote himself to the “god” of money residing in his heart.

In Matthew 23:23 we find Jesus denouncing hypocritical religious leaders of His time for making small things important, while failing to take care of major matters. However, note that He considered tithing so important that a man was to give one-tenth of his garden seasonings. “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.” Note, Jesus reinforced tithing. He noted of tithing, “Ye ought to have done” (v. 23).

Tithing is mentioned only three times in the New Testament. The first is Matthew 23:23 and its parallel reference, Luke 11:42. The second is in Luke 18:12, where we read that the proud Pharisee in the temple bragged how he gave tithes of all he possessed. The third is Hebrews 7:5-10, where Abraham paid tithes to Melchizedek, and, in a figurative sense, Levi paid tithes to Abraham, for he was a descendant of Abraham. We will consider later how the obligation of tithing was carried over into giving in the age of grace following Calvary.

In the parable of the talents, recorded in Matthew 25:14-30, Jesus made it clear to His disciples that when God gives resources to His children, He expects them to be invested for a profit. The man who hid his talent in the earth and received no returns was sternly judged and punished. This passage speaks primarily of money and secondarily of a Christian’s obligation. Note the reference, “He that had received one went and digged in the earth, and hid his Lord’s *money* (v. 18, emphasis mine). His failure to serve his master revealed spiritual bankruptcy. Solomon said, “Keep thy heart with all diligence; for out of it are the issues of life” (Prov. 4:23). That certainly applies to the use of money just as much as it does anything else.

### III. GIVE MONEY BY FAITH

Jesus was aware that people often hoarded money and material things because they feared a depression or bankruptcy. Therefore, as Jesus continued His Sermon on the Mount, He sought to set their minds at ease regarding the future provision of things necessary to sustain life on this earth. With faith we should place our tithe in the offering plate, because we know God will provide our future needs.

***Daily needs supplied – Matthew 6:25-29.*** “Therefore I say unto you, Take no thought for your life, what ye shall eat, or what ye shall drink; nor yet for your body, what ye shall put on. Is not the life more than meat, and the body than raiment? Behold the fowls of the air: for they sow not, neither do they reap, nor gather into barns; yet your heavenly Father feedeth them. Are ye not much better than they? Which of you by taking thought can add one cubit unto his stature? And why take ye thought for raiment? Consider the lilies of the field, how they grow; they toil not, neither do they spin: And yet I say unto you, That even Solomon in all his glory was not arrayed like one of these.”

When Jesus said to “take no thought” for life or what is needed to sustain it, He was not teaching people to be lazy or careless. He was teaching Christians not to be overly anxious about such things as food, drink, and clothing. The Apostle Paul meant the same thing in saying believers should “be careful for nothing.” Paul taught that whatever concerns Christians should be taken to God in prayer, so they might have peace in their hearts (Phi. 4:6-7). Paul thanked the Philippian church for sending a contribution to him, but he said he had learned how to be content whether well supplied or destitute, for Christ gave him all he needed to serve Him well (Phil. 4:10-13)

In stating that life is more than meat and the body is more than raiment, Jesus was pointing out the fact that God who provided life would provide the food to sustain it. God who provided a body would provide the clothes to keep it covered and protected from cold. In other words, the greater miracle of life presupposes the smaller miracle of provision.

Jesus turned to nature to illustrate this principle. God created birds, which do not sow, reap, nor store up grain, and yet they daily find enough to sustain them (v. 26). This requires considerable provision, for many birds eat their own weight in food every day. Men are certainly considered far more important in God’s eyes than birds, so the conclusion was that He would take care of them as well. At the same time Jesus taught the value of work. He noted men were not as the birds. Men, of course, must sow, reap, and store up harvests as He directs, in order to claim this promise. Even in this lesson on faith, Jesus implies work. How can we reconcile these? Faith involves our *attitude* while work is an *action*. A man cannot have the right attitude in trusting God to supply money when he is not willing to work.

Jesus said that anxiety cannot add a cubit (eighteen inches) to a person’s height (v. 27). So we interpret this to mean another step along the path of life, and, therefore, an extension of life. In either case, only God could add height of stature or length of days to an individual, so worrying was useless. One had to learn to place his trust in the Lord and leave such things to His wisdom.

***Daily faith required – Matthew 6:30.*** “Wherefore, if God so clothe the grass of the field, which to day is, and tomorrow is cast into the oven, shall he not much more clothe you, O ye of little faith?”

In discussing the matter of raiment, Jesus said that the lilies of the field did not too as men in the flax fields, nor did they spin as women planning to weave at home. However, even Solomon in all his glory was not clothed as beautifully as one lily. These flowers were cut right along with the grass of the field and then cast into the oven for fuel. If God gave this much attention to them, even though they lasted but a short time, surely He would provide the clothes people needed.

The problem with many is their lack of faith in God. The exercise of faith should be so continuous that it becomes a way of life, but there are many hindrances to faith. Financial difficulties hit us right where we live on a day-to-day basis. As with all other kinds of trials, we need to see in them the opportunity for God to teach us endurance and develop in us strength of character, but our faith tends to waver and prevent Him from blessing us (Jas. 1:2-8).

All four Gospel writers record the miracle of Jesus feeding approximately five thousand people with five small loaves and two fish (Matt. 14:15-21; Mark 6:35-44; Luke 9:10-17; John 6:1-14). His ability to feed many with little when it is given to Him has been proved innumerable times. Circumstances may be different today, but Christ is the same (Heb. 13:8). God is able to supply all our needs (Phi. 4:19). Our faith is the key, which opens the door of His supply.

***God’s prior knowledge – Matthew 6:31-32.*** “Therefore take no thought, saying, “What shall we eat? or, What shall we drink? or, Wherewithal shall we be clothed? (For after all these things do the Gentiles seek:) for your heavenly Father knoweth that ye have need of all these things.”

Matthew 6:31 is a repetition of the first part of Matthew 6:25, but Jesus injected a new thought by saying Gentiles strive for earthly rewards, probably because this was all they could have hope of obtaining. On the other hand, children of God had hope of heavenly rewards. Their life on earth is a temporary preparation for life in eternity.

In addition, Jesus mentioned their heavenly Father had prior knowledge of all their needs. He implied it was foolish for believers to worry about food, drink, and raiment. God already knew their needs and would supply them. Believers were to make something else their primary goal, putting material things in a secondary position.

## **IV. GIVE TO GOD NOT MEN**

Often small children think they are giving their offering to the preacher; they forget that their nickels and quarters are given to God. We need to remind ourselves continually that our money is given to God who owns the universe. Yet He has allowed us to promote His work

through our gifts. So the money we put in the offering plate may end up paying the salary of a man of God, but we never give to man, we give to God.

Before I began pastoring, I worked without salary as song leader in a small country church. An elderly widow gave me \$20 for my college tuition. I was naive and overly sensitive. Her gift flustered me, I was making more at my part-time job than she received through social security. I returned the \$20 in an envelope only to get “put in my place.”

“Young man, you didn’t ask for that gift, God told me to give it to you.” Her rebuke was tempered with love. She advised me to receive all gifts humbly and not to look to the giver, but to look to God who supplies needs. Then she continued, “I didn’t give that money to you, I gave it to God. He then told me the best use would be investing it in a preacher boy.”

Her gift was given with a different attitude than the bank-teller who saw the bank president holding the offering plate at the front of the church. During the offertory prayer, the teller exchanged the dollar bill in his hand for a ten-dollar bill, which he noticeably placed in the plate. He gave his money to man, not God.

***Believers’ motivation – Matthew 6:33-34.*** “But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you. Take therefore no thought for the morrow: for the morrow shall take thought for the things of itself. Sufficient unto the day is the evil thereof.”

With single-minded determination, believers were told to devote themselves to God’s work, with the assurance that their material things would be provided. No anxiety concerning tomorrow was to be felt, because God who takes care of today also will take care of tomorrow. To anticipate the financial bills of tomorrow is only to make them due today.

The best people could do while living under the law was to try to obey the commandments of God, thus displaying their faith in Him. The law could not bring righteousness or salvation to anyone. However, those who lived by faith under the law were reserved for salvation after Christ died at Calvary (Rom. 3:24-28). Those who have lived by faith in Christ during the age of grace have had righteousness imparted to them by God (II Cor. 5:21). They build up the work of God on earth by allowing the Holy Spirit to live in them and work through them. Thus, it is Christ in believers who makes them effective in witnessing and training converts (Col. 1:27-29).

The text used for this lesson (Matt. 6:19-34) is interesting in that it is in the New Testament, yet it describes behavior expected of people living under law rather than grace. However, the principles of this passage transcend all dispensations. They apply to us today. Christ Himself was obedient to the Mosaic law while He ministered, for He came not to destroy it but to fulfill it (Matt. 5: 17). The text actually said nothing about giving to the temple; you might wonder why. This was a transition period. The Temple in Jerusalem would be destroyed in A.D. 70, but by that time the prediction made by Jesus to the woman at the well of Sychar

would have come true: “Woman, believe me, the hour cometh, when ye shall neither in this mountain, nor yet at Jerusalem, worship the Father” (John 4:21).

Jesus lifted giving to a lofty plane by saying it was “laying up treasures, in heaven.” Giving had more than a monetary meaning, for acts of obedience amounted to “laying up treasures in heaven.” Jesus showed the importance of having the right attitude regarding money. He sought to free people from worry about material things and persuade them to exercise faith in God to supply all their needs. He made building the work of God the predominant goal in life. He thus set the stage for the growth of local churches, where souls would be saved, God would be worshipped, believers would be trained, and contributions would support the program of the Great Commission at home and around the world.

***Update.*** In summarizing today’s lesson, we should keep the following points in mind:

(1) Earthly treasures are for time, while heavenly treasures are for eternity. We come into this world with nothing, and we, go out the same way, except for treasures sent on, ahead. Money given to God, motivated by love, is put to our account in heaven and will produce rewards upon our arrival there. It is obvious where our priorities ought to lie.

(2) One of the big reasons people hesitate to give generously to the Lord’s work is that they are afraid they may become short of funds for daily living expenses. Jesus made it clear that such fear is groundless, for God created men and will not abandon His children. Such fear is grounded in unbelief. Anxiety and faith are mutually exclusive, and Christians committed to a life of faith should trust God to supply their daily needs.

(3) The main goal of believers should be to promote the kingdom of God and righteousness among men. The Lord is honor-bound to provide all they need, if they obey Him in this matter. Such promotion demands contributions of money, materials, time, talents, prayer, and many other things. Without such contributions, the church cannot do its work.

(4) Giving should make us happy. When we lament the size of our gift or its regularity, our heart is not right. If we give by faith, we know that God will use our money, hence, this knowledge should enrich us. With the “eye of faith” we can give cheerfully.

(5) This lesson has emphasized four ways to give money to God. First we are investing our money in heaven. The old proverb is still applicable, “A man can’t outgive God.” Second, we give from our heart. All we have belongs to God and He dwells in our heart (Eph. 3:17), therefore, we should give cheerfully and obediently. Third, we give money to God by faith. As we give tithes, He provides, as we give money away, He provides the needs of the day. Every time we place money in the offering plate, we demonstrate to the world that we trust God to supply our needs. Finally, we give to God, not to man. At a recent missions conference only half of the pledges were received that were made in an open meeting, when men stood to the floor to pledge \$100. They gave for the sake of the audience, not God.

“If ye then be risen with Christ, seek those things which are above, where Christ sitteth on the right hand of God. Set your affection on things above, not on things on the earth. For ye are

dead, and your life is hid with Christ in God. When Christ, who is our life, shall appear, then shall ye also appear with Him in glory” (Col. 3:1-4).

# CHAPTER FOUR

## GIVING MONEY IN THE EARLY CHURCH

Jesus Christ was crucified, buried, and raised from the grave, and a new era in God's dealing with men began. The Great Commission was given to go and disciple all the world, baptize the converts and teach them to obey the Words of Christ (Matt. 28:19-20). The promise of empowerment by the Holy Spirit was given (Acts 1:8). The descent of the Holy Spirit to fill believers took place on the Day of Pentecost, and the church, which was already in existence, had its public manifestation upon a wave of enthusiastic witnessing (Acts 2:1-4). On that same day about three thousand souls were swept into the church through baptism (Acts 2:41). Christ was building His church, and there was no power which could prevail against it (Matt. 16:18). The spiritual power of the gospel needed money to support its spread. This lesson deals with how the early church got money for its expansion.

***General contributions – Acts 2:41-45.*** “Then they that gladly received his word were baptized: and the same day there were added unto them about three thousand Souls. And they continued steadfastly in the apostles’ doctrine and fellowship, and in breaking of bread, and in prayers. And fear came upon every soul: and many wonders and signs were done by the apostles. And all that believed were together, and had all things common; And sold their possessions and goods, and parted them to all men, as every man had need.”

### THE EARLY CHURCH AN EXAMPLE IN GIVING

The growth of the early church in Jerusalem is thrilling. The believers gave themselves fully to association with the apostles in the areas of instruction, fellowship, communion, and prayer. A new love for God characterized all they did, and God honored them with miraculous wonders and signs (Acts 2:42-43).

The generosity of the early church is of particular interest for our study on giving money to God. Those who had possessions, land, and movable goods sold them and put the proceeds into a common treasury. Expenditures were paid out of the treasury.

This cannot be used as a proof-text for establishment of a socialistic or communistic system. Those who were saved at Pentecost had come to Jerusalem from every corner of the Roman Empire (Acts 2:5,9-11). Jews were required to present themselves before God at Jerusalem for the feast of Pentecost (Deut. 16:16). After their salvation and encounter with the power of the Holy Spirit, these new Christians were reluctant to return home. They wanted to enjoy the new blessing of God. Homes, food, and basic necessities were shared. Everything was shared on a voluntary basis. Force was not applied either by vote of the majority (socialism) or by decree of an authoritarian majority (communism). Nowhere in the New Testament do we find other believers instructed to imitate the societal pattern of the Jerusalem church.

At the same time these saved Jews stopped their temple obligations. They had followed these rituals all their life. We might think they went through a traumatic experience when they

ceased offering the animal sacrifices, paying tithes to the Levites and worshipping in the beautiful surroundings. But this is not the case.

They loved Christ, fellowshiped in teaching, and shared the thrill of being filled by the Holy Spirit for service (Acts 2:4; 4:31). There was no comparison. The old was gone; they were new creatures in Jesus Christ (II Cor. 5:17).

Believers shared everything because of an overwhelming desire to get the gospel out. Normal routines were set aside in favor of concentrated attention on evangelism, training and fellowship. Occupations were abandoned for the time being, funds were provided by pooling resources. No doubt the believers went back to a more normal way of life, after the situation stabilized.

***Additional contributions – Acts 4:32-35.*** “And the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but they had all things common. And with great power gave the apostles witness of the resurrection of the Lord Jesus: and great grace was upon them all. Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, And laid them down at the apostles’ feet: and distribution was made unto every man according as he had need.”

The happiness and enthusiasm of the early Christians was contagious. Believers had favor with the population of the city, and every day new converts were added to the church (Acts 2:45). Before long the number of men alone grew to about five thousand (Acts 4:4). Opposition from the Sanhedrin (Jewish Council) began. Peter and John were imprisoned overnight and then commanded by religious leaders the next day to stop preaching about Jesus. The Council released them without punishment, because they feared the common people, who glorified God for the healing of the lame man at the gate of the Temple (Acts 4:1-22).

The church prayed asking God for boldness to continue proclaiming the gospel. The Holy Spirit came to shake the place where they were assembled and fill the disciples with power anew, so that they boldly witnessed for Christ (Acts 4:23 -31).

In Acts 4:32-35 we see a repetition of Acts 2:44-45. Unified in heart and soul, and filled with love for one another, the believers’ continued to give sacrificially to the church. They rejoiced as the apostles preached Christ’s resurrection. God’s grace rested upon them. New converts caught the vision of what could be done, so they followed the example of others already in the church and sold their properties and houses, also contributing money to the church treasury. The apostles distributed to every person according to his need. Later, the deacons took over this function in the church (Acts 6:1-7).

There may be times when unusual circumstances stimulate unusual contributions to God’s work. In such cases, the individuals involved will act on a voluntary basis. Pressure to give to special projects is born of the Holy Spirit when the need of the hour arises. There is no substitute for the working of the Holy Spirit within a believer’s heart. Real love can do what fund-raising schemes cannot accomplish.

Someone said, “God is not as much interested in what a person gives as what he has left after giving.” Of course this is over and above the tithe. Some people could give nine-tenths and still have more to live on than others who give one-tenth. Christ observed the widow casting her last two mites into the temple treasury box. He knew her faith in God exceeded the rich who cast in large sums but had much left over. He held her up as an example. (Luke 21:1-4).

## **TITHING TO THE CHURCH IN THE AGE OF GRACE**

Some criticize storehouse tithing, claiming it was a requirement in the Old Testament but not in our age of the Holy Spirit.

**1. *Tithing began with a Gentile.*** The first mention of tithing in the Scripture is when Abraham paid tithes to Melchizedek (a non-Jew). Since we live in the dispensation where God works among the Gentiles (Acts 10), we should learn from the law of first reference that God intended tithing for this age. In the law of first reference, the primary message of a truth is embryonically found in its first mention in Scripture.

**2. *Tithing originated before the age of law.*** Law came by Moses (John 1:17), yet before Moses was born, Jacob promised to pay the tithe, “all that thou shalt give me I will surely give the tenth unto thee (Gen. 28:22). This was not an idle promise, for God blessed Jacob (Abraham’s grandson) with abundant physical riches. The tithe is eternal, existing before the law. Since the tithe was operative before Moses, he included it in the law; therefore, we can only assume it continues when the law was fulfilled. It has been argued, believers under grace would not want to give less than their counter-parts gave under law.

**3. *The early church gave more than the tithe.*** When Christians no longer gave to the temple, they brought their money to the church. Twice the Scripture records they gave all their possessions (Acts 2:44, 4:34), this included more than the obligation of the tither (10%) in the Old Testament. Most who argue against tithing want to do less, whereas the early church did more.

**4. *The argument from silence continues the tithe.*** The early church was mostly made up of saved Jews. They had been taught to tithe since childhood. This had been God’s plan to support His work and God was evidently now working in Jerusalem. These Jews did not need instruction in tithing, it was their way of life, and they continued to give it plus much more.

Jesus did not destroy the meaning of the law, He only put to death the curse of the law (Col. 2:14). The law reflected the nature of God and God has a reason behind each law, these reasons were not destroyed but fulfilled. “Think, not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfill” (Matt. 5:17). The tithe was included in the law to support the work of God. It is only natural for God to continue this pattern to support His work in other dispensations. If tithing were to cease there would have been a specific prohibition, but the opposite is evident. God’s people continued to give.

Some argue that the command to tithe is not repeated in the New Testament epistles. Neither is the doctrine of the virgin birth repeated. There was no need to repeat it in the epistles for the early church, everyone accepted the doctrine of the virgin birth. Its account in the gospels

is proof enough. Therefore, the account of tithing in the gospels should be proof enough (Matt. 23:23).

### **5. *The principle of “God’s place” for worship requires storehouse tithing.***

God has always had a central place for corporate worship, even though there are illustrations of man worshipping God at many varied places and circumstances. In the Old Testament, the Tabernacle was God’s place for centralized worship. There was a caution about worshipping other than at God’s designated place (Deut. 12:2-4,8). In Deuteronomy 12:1-32, we saw three characteristics.

First, the people were to assemble at the place where God would meet with them (Deut. 12:1). This place was the tabernacle; later it was the temple. Second, God’s place was located where the symbols of redemption were celebrated. In the Old Testament these symbols were the blood sacrifices and the furniture of the tabernacle. Thirdly, the people were commanded to come to God’s place where they would find God’s man (Deut. 12:19).

The church is God’s place. It is the only place for assembly mentioned in the New Testament. The characteristics of God’s place in the Old Testament are present in the New Testament Church. First, the people assembled where God met with them (Matt. 18:20, Acts 4:31, Heb. 10:25). The church is a candlestick (Rev. 1:20, 2:1,5), and the candle is a symbol of Jesus the Light of the World (John 8:12) in the midst of the church. Second, today’s symbols of redemption are baptism and the Lord’s Table. These are local church ordinances. Finally, the people are to gather to the place where God’s man is ministering. God calls His servants (John 15:16), and gives them gifts (Rom. 12:3-8), then gives these gifted men to the church (Eph. 4:7-13).

In the Old Testament, the people were commanded to bring their gifts to God’s place (Deut. 12:13-17) which is the storehouse (Mal. 4:10). In the New Testament, the people are commanded to give to the storehouse “Upon the first day of the week let everyone of you lay by him in *store*, as God hath prospered him that there be no gatherings when I come” (I Cor. 16:1-2, emphasis mine). The similar word “store” is used in both Old and New Testaments, hence storehouse tithing.

Money or offerings were never given to individuals in the New Testament money was given to the churches. It was taken up on Sunday at the church (I Cor. 16:1). Money was sent to the elders at Jerusalem (Acts 11:29-30). This was similar to laying it at the apostles feet (Acts 4:37).

Where should tithes and offerings of believers go? Logic alone would suggest that people contribute to the local church where they are fed spiritually. A local church is God’s plan of evangelism. It is the only organization He established. Just as God did not allow giving to other places than the one He designated in the Old Testament, God wants gifts to go to His organization in the New Testament. Programs, which reach beyond the local church, can be supported by funds channeled through the local church.

Remember the principle established in earlier lessons. (1) Organizations, radio preachers and interdenominational agencies that are responsible only to themselves, may not be a wise investment. (2) These organizations must earn our respect and prove their ministry before we give them our money. (3) Our tithes belong to the local church; we have no right to tamper with what belongs to God. (4) We give with the assurance that it is God's will when we give to the local church. The sum total of godly counsel in a church will determine the best use of God's money. In the Old Testament an Israelite was cautioned not to give money to places other than designated by God. It amounted to doing what was right in one's own eyes. If a person gives money to deserving extra-church agencies and bypasses the local church, that is something for which that person is directly accountable to the Lord.

Storehouse tithing is giving to one's local church. Some people do not agree with expenditure of funds by their local church, so they contribute elsewhere. In such situations it would seem best that they find a local church where they can wholeheartedly make their contributions in good conscience.

Storehouse tithing is not a Catholic doctrine nor is it a denominational command. It is not a selfish desire on the part of the church. Storehouse tithing is God's principle for His church.

## **INDIVIDUAL EXAMPLES OF GIVING**

We have noted in Acts 2:44-45 and 4:32-35 that a general practice in the early church was for believers to sell and give sacrificially to the church in Jerusalem. Now let's consider specific cases, both good and bad. We will study the good example set by Barnabas first and then the poor example set by Ananias and Sapphira.

***Barnabas the Giver – Acts 4:36-37*** “And Joses, who by the apostles was surnamed Barnabas (which is, being interpreted, The son of consolation) a Levite, and; of the country of Cyprus, Having land, sold it, and brought the money and laid it at the apostles' feet.”

Barnabas was the name the apostles gave a man named Joseph (Joses), a Levite from the island of Cyprus who became an early convert to Christ. He evidently had a sensitive nature, for the name Barnabas means “son of consolation.”

We don't know where the land owned by Barnabas was located, in Cyprus or Palestine, but he sold it and laid the money at the feet of the apostles. The Levites as a tribe, had no inheritance in Israel. Most scholars agree that Barnabas, the Levite, owned property illegally. That is, he broke the Mosaic law in owning land (Deut. 18:1,2). We don't know how he secured the land, but as a Christian he was probably convicted of breaking the Old Testament law, so he sold all and gave it to God.

The story of Barnabas' gift to the church is included here because of his ministry later in various parts of the Mediterranean world, as if to support the fact that God uses those who willingly contribute to His cause. Another suggestion: He was mentioned to sharply contrast with Ananias and Sapphira, whose greed and death were a warning to the church.

We have seen how Barnabas set a good example by selling property and giving the money to the apostles in the early church in Jerusalem. Now, by contrast, we shall see how a married couple set a bad example by deceitful giving to the church and paid a high price for their deception.

***Attempts to deceive – Acts 5:1-10.*** “But a certain man named Ananias, with Sapphira his wife, sold a possession. 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. 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? 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. And Ananias hearing these words fell down, and gave up the ghost: and great fear came on all them that heard these things. And the young men arose, wound him up, and carried him out, and buried him. And it was about the space of three hours after, when his wife, not knowing what was done, came in. And Peter answered unto her, Tell me whether ye sold the land for so much? And she said, Yea, for so much. Then Peter said unto her, How is it that ye have agreed together to tempt the Spirit of the Lord? Behold, the feet of them which have buried thy husband are at the door, and shall carry thee out. Then fell she down straightway at his feet, and yielded up the ghost: and the young men came in, and found her dead, and, carrying her forth, buried her by her husband.”

Ananias and Sapphira evidently were born-again believers in the early church. However, they schemed together to sell a piece of property and give a certain portion of the proceeds to the church, yet deceive the apostles to think it represented the whole price. Their sin was not in agreeing to give only part of the money to the church, but in trying to deceive the Holy Spirit and the apostles.

Ananias went first to the apostles, was rebuked by Peter for his attempt to deceive, and then was stricken dead by God and carried out to be buried immediately. About three hours later, Sapphira came to the apostles with an identical story. She suffered the identical results.

The premature deaths of Ananias and Sapphira indicate that they had sinned a “sin unto death” (I John 5:16). This was indeed drastic punishment on God’s part and must be evaluated in the light of the crucial time when the event took place. The infant church was extremely vulnerable to sin within its own ranks. There were many new converts. Unbelievers were watching the development of the early church with keen interest. Ananias and Sapphira clearly were punished in a drastic manner to warn others not to repeat their sin.

***Influence of punishment – Acts 5:11.*** “And great fear came upon all the church, and upon as many as heard these things.”

The action God took in this case seems to have had the desired effect. Members of the church were awed with fear. Everyone outside the church who heard of the incident was affected in the same way. The incident appears to have purified the church and helped it maintain its testimony to the world.

Today God does not apparently take such harsh action with believers who seek to deceive Him regarding their giving. But that does not mean they avoid punishment. Only God and the deceiver know of the spiritual impoverishment they suffer because of their selfishness.

**Update.** The following reasons summarize the past four lessons. They tell us why we should tithe.

An evangelist was preaching on tithing, he paused, walked to the communion table and took a dollar bill from the plate and stuffed it in his coat pocket. He began preaching again. A small boy stared at the evangelist in unbelief.

“What’s the matter?” the evangelist interrupted his message to ask the boy.

“You took that money!” the young voice replied.

“Whose money is it?” the evangelist continued his line of questioning.

“That’s God’s money, not yours,” the bold voice from the little boy had the attention of every ear in the auditorium.

The evangelist pointed to the congregation. “Everyone of you steal from God just like I did when you don’t tithe.” He went on to repeat, “Will a man rob God? Yet ye have robbed me . . . Bring me all the tithes into the storehouse” (Mal. 3:8,10).

**1. *Because the tithe is God’s.*** If we don’t tithe, we rob God. Yet every Sunday when the offering plate is passed we witness one of the most serious robberies in our cities. Our newspapers don’t carry the story and no one files a complaint at the police station. Yet we rob God because, “the tithe is the Lord’s” (Lev. 27:30). We give God what is His when we tithe.

**2. *Because God commands us to tithe.*** We are commanded to bring the tithe into the storehouse (Mal. 3:10). Those who don’t are disobedient. Even though a man tries to obey God in the other parts of his life, he brings leanness to his growth if he is not faithful in all areas.

**3. *Because tithing is an act of love.*** We measure our love to Christ by the obedience of our tithe, “He that hath my commandments and keepeth them, he it is that loveth me” (John 14:21). But our love goes beyond Christ it extends to our church and our pastor. Paul asks for those in Corinth to prove their love to him. “Therefore, as ye abound in every thing, in faith, and utterance, and knowledge, and in all diligence, and in your love to us, see that ye abound in this grace also (the grace of giving). I speak not by commandment, but by occasion of the forwardness of others, and to prove the sincerity of your love” (II Cor. 8:7,8).

**4. *Because tithing recognizes God’s ownership of our lives.*** The tithe was described as the firstfruits, meaning a person gave to God the first to be harvested. The book of Proverbs commands “Honor the Lord with thy substance, and with the firstfruits of all thine increase” (3:9). If we put God first in our lives, He will honor us (Matt. 6:33). We can tell others that we belong to God, but our deceitful heart can lead us astray (Jer. 17:9). However, we

demonstrate our dedication when we tithe. We give Him the firstfruits because He is first in our lives.

**5. *Because tithing is good business.*** When you tithe for the right reasons, you have gone into business with God. When you invest one-tenth of your income with God, He promises “to open the windows of heaven and pour you out a blessing that there shall not be room enough to receive it (Mal. 3:10). God will not be any man’s debtor, he will keep His promise. Recently, the newspaper reported a man suing a church to regain the tithe he had given. He claimed he gave the tithe but hadn’t received the return he expected. The suit claimed he had not been compensated. The very fact of the suit proved the man gave the tithe with the wrong motives. No wonder he was destitute.

**6. *Because tithing will keep us from the lust of money.*** Those who don’t tithe, not only are disobedient, they demonstrate a greater love of money than of God. “For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows” (I Tim. 6:10). But those who will weekly deposit their tithe in God’s bank reveal their faith in God to take care of all their needs.

**7. *Because tithing helps the church carry out the great commission.*** The church is commanded to go into all the world and preach to every person, baptizing the converts and teaching the commands of Christ. This involves money to print tracts, purchase radio time, build buildings, pay preachers and carry out the countless other expenses associated with the ministry. A tithing church can pay its bills and expand its outreach. A tithing church will not have to beg for money and plan gimmicks to raise its budget. A church of tithers will have willing workers, “Where your treasure is, there will your heart be also” (Matt. 6:21). Because a church of tithers will have the hearts of its people to carry out the great commission.