

The
Teaching of the Bible

Concerning

Titmos

Year

Offerings

The Teaching of the Bible Concerning TITHES AND OFFERINGS

It is difficult for mankind to visualize the greatness and goodness of God. He is our Creator, our Heavenly Father, the source of all wisdom and power. His greatness is extolled in many places in the Bible including the fortieth chapter of Isaiah where we read:

Behold, the nations are as a drop of a bucket, and are counted as the small dust of the balance: behold, he taketh up the isles as a very little thing. And Lebanon is not sufficient to burn, nor the beasts thereof sufficient for a burnt offering. All nations before him are as nothing; and they are counted to him less than nothing, and vanity. To whom then will ye liken God? or what likeness will ye compare unto him? (Isaiah 40:15-18).

God has created all things and all things are His. He has no need of anything from man, and man has no part in sustaining God. We read:

For every beast of the forest is mine, and the cattle upon a thousand hills. . . . If I were hungry, I would not tell thee: for the world is mine, and the fulness thereof (Psalm 50:10, 12).

It is the power of God which makes it possible for man to get all the things which he has. Our food, our clothing, our homes, our lands, and all our material possessions

This tract is one of many pieces of literature (dealing with Bible subjects) which is distributed free of charge. Freewill offerings make this possible.

A free tract fund is maintained by the publishers, and gifts to it are invited so that there will be money to keep this free literature program in operation. However, no one who is financially unable to remit an offering should hesitate to avail himself of tracts for personal use or for giving to others. The first consideration is to get the printed message of salvation into homes where it will be read. We trust that the Lord will provide for enough money to be given by those who can give to make up for those who cannot.

Order tracts (or send offerings to the special tract fund) by writing to: The Bible Advocate Press, P. O. Box 155, Stanberry, Missouri 64489.

On a flyleaf at the back will be found a partial list of other free tracts. A complete listing of all available literature will gladly be sent upon request.

are the gift of God. It is true we may work to earn the money to purchase these things, but here again we see the hand of God for He gives us life and strength. Of this we read:

For in him we live, and move, and have our being ... (Acts 17:28).

But thou shalt remember the Lord thy God: for it is he that giveth thee power to get wealth ... (Deut. 8:18).

The bountiful hand of God is seen everywhere. He sends the rain upon the earth causing plants to grow and food to be produced. Jesus mentioned that God sends rain upon both the just and the unjust. We are unworthy of all His gifts to us and we should thank God and show our appreciation in every possible way.

The Work of God

God has made the wonderful plan of salvation whereby we can be saved through His Son, our Lord Jesus Christ. The news of this salvation, the gospel, is the most important message which anyone can ever receive. It is of the utmost importance that all people have the opportunity to hear the gospel message. God could by His almighty power cause the trees or the stones to preach the gospel. But God has not chosen to do His work in this way. Rather He has given to His people on the earth this great task and responsibility.

A Work for All

The Great Commission is a message to every

Christian to go and carry the gospel to the world:

Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you alway, even unto the end of the world ... (Matthew 28:19, 20)

But how can all Christians obey this command? How can all go to preach the gospel to all nations? Many cannot go out from their homes for this work. And many who could go, do not have the talent for preaching. And the ones who can go and who have the talents, do not have the financial means to travel to the nations of the world. So it would seem that the Great Commission is a command to do the impossible. And such it would be except for God's plan for His work. From earliest times God directed His people to give of their means to carry on the worship services and other parts of His work. Let us study the temple service and the means of sustaining it.

The Example of the Temple Service

When God's people came out of Egypt they were instructed to build the tabernacle, which was a portable temple. The care of this tabernacle and the conducting of the sacrificial services was the special work given to the tribe of Levi. We read:

And the Lord spake unto Moses, say-

ing, bring the tithes of Levi near, and present them before Aaron the priest, that they may minister unto him. . . . And they shall keep all the instruments of the tabernacle of the congregation, and the charge of the children of Israel, to do the service of the tabernacle (Numbers 3:5, 6, 8)

The tabernacle service was a full-time work and the Levites in doing it had no opportunity to go about the work of farming or otherwise earn a living. But God made special provision for them:

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. . . . But the tithes of the children of Israel. . . I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance (Numbers 18:21, 24).

The people of God, the Israelites, were instructed to pay their tithes every year. This tithe was the tenth part of the increase from their labors. This is shown in Deuteronomy 14:22 which reads:

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

The people of Israel were not always faithful and in the time of Nehemiah, when the temple service had been restored, they failed

to bring in their tithes for the support of the Levites as they had been commanded. Of this time and what was done we read:

And I perceived that the portions of the Levites had not been given them; for the Levites and the singers, that did the work, were fled every one to his field. Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place. Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasures (Nehemiah 13:10-17).

The bringing of the tithes to the temple was always to be kept up by the people of God and a great blessing was promised for being faithful. Through the prophet Malachi God said to the people:

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 (Malachi 3:10).

The Same Plan in the Gospel Age

As the work of the early church got under way, the apostles were very careful not to give the impression that they were preaching for money. The apostle Paul spoke of the right of himself and all ministers to receive support but he never asked for it directly.

This is probably why so little is said about tithes and offerings in the gospels and in the epistles. However, the plan of God for the Christian Era is made very clear in the ninth chapter of First Corinthians. We read:

Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel (1 Corinthians 9:13, 14).

"Even so," or in the same manner as in the temple service, the work of the gospel is to be supported. That manner is by the tithe, the tenth part of the increase which God gives to His people, and also by offerings. The same blessing which we have noted as found in the book of Malachi is also for the faithful tithepayer today. This is known both from experience and from Bible promise. God gave the great promise in the third chapter of Malachi, and in the same chapter we have this wonderful statement:

For I am the Lord. I change not... (Malachi 3:6).

The system of tithing was never a type or shadow and therefore did not meet a natural end by fulfillment. God has not changed His system of financing His work, and He also has not changed His promise of blessing for being faithful in the paying of the tithe.

The Teaching of Jesus on the Tithe

During the time of the earthly ministry of Christ, the Jews were very strict in the observance of the laws of God which had to do with material things. The rabbis had also added a great many rules and ceremonies and all these things had become a burden to the people. Jesus showed in His teachings that strict obedience, if only in a formal manner, is not pleasing to God. He taught that they must have love in their hearts and worship God "in spirit and in truth." Formal obedience in fulfillment of a legal requirement is not the way of God. On the other hand, an expression of love to God without obedience is meaningless. Love and obedience must go together in the life of the Christian.

Because of the condition of the people, Jesus emphasized love to God and to fellow man rather than outward works. The Jews carried out their part in doing the outward works, including tithing. In this matter they counted the smallest things and made sure they paid an exact tenth of every part of their increase. They did this strictly as a matter of legal obligation without any thought of love for God or for fellow men. The paying of tithes in this way was not only of no spiritual value to them but actually destructive to their spiritual life. Jesus brought this out when He said:

But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God... (Luke 11:42).

These words of Jesus could be interpreted as condemning the paying of tithes, but such was not His intention. He simply rejected that kind of tithe paying. In the last part of this same verse Jesus taught that people *should* pay tithes!

... these ought ye to have done, and not to leave the other undone (Luke 11: 42, last part).

In other words, Jesus taught that the people should have righteous judgment and the love of God, and they should also pay tithes, and pay it carefully. Although given indirectly, the teaching of tithe paying is the positive teaching of Jesus.

The Priesthoods and the Tithe

In God's dealing with His people through the ages of time He has had two different systems or orders of worship. These are identified as two different priesthoods. We have spoken of the Levitical system and in this we had the priesthood of Aaron. In this priesthood there were the animal sacrifices and the tabernacle or temple system of worship. This system was introduced as the Israelites, God's people, left Egypt. The duties of the priests and the services for the people under this priesthood are described in the Bible books of Exodus, Leviticus, Numbers, and Deuteronomy. The special provision that the Levites were to receive the tithes, was under this priesthood. We have pointed out the teaching of the apostle Paul that the ministers of the gospel are to be supported in the same man-

ner as were the priests. But the question may be asked as to whether this is just a recommendation of a good plan, or if it is an obligation or something required of all Christians. An understanding of the two priesthoods gives us a clear answer.

The Melchizedek Priesthood

The Levitical or Aaronic priesthood began when Israel left Egypt and it continued until Christ died on the cross. As Jesus died, the great veil in the temple, which separated the Holy Place from the Most Holy, separated in the center as though torn by unseen hands. (See Matthew 27:51.) This was God's manner of signifying that the temple service and its priesthood had come to its end. But there was a priesthood before the time of Moses and the tabernacle, and there is a priesthood yet today. This is the Melchizedek (also spelled Melchizedek) priesthood, first mentioned in connection with Abraham. After Abraham had gained a victory, on his return from the battle, he was met by Melchizedek. Of this we read:

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

Here we find Abraham recognizing Melchizedek as a priest of God and paying tithes to him. We might not recognize the full significance of this were it not for the explanation found in the sixth and seventh chapters of the Bible book of Hebrews. According to this record, Melchisedec represented a priesthood, or an order or kind of priests, and in this order we find our high priest of today, our Lord Jesus Christ.

... Jesus, made an high priest for ever after the order of Melchisedec (Hebrews 6:20).

The explanation in the seventh chapter of Hebrews emphasizes the fact that Abraham payed tithes to Melchisedec. We read:

To whom also Abraham gave a tenth part of all... Now consider how great a man was, unto whom even the patriarch Abraham gave the tenth of the spoils (Hebrews 7:2, 4).

The point of this comparison is that the system of tithing, which was required under the Levitical priesthood, is also a part of the Melchisedec priesthood. We are now under the Melchisedec priesthood. Even as Abraham paid tithes to Melchisedec, so we are to pay tithes to Christ, our high priest. We pay tithes to Christ by paying one tenth of our increase to His church, the people of God, in olden times to keep full-time workers in the service of the Lord, so today the Church of God uses the tithe to support the full-time workers, the ministers, pastors and evangelists.

As tithing was required under the Levitical priesthood, so we find it also a part of our Christian obligation under the priesthood of Christ.

Tithes not Gifts

As we study the Bible teaching concerning the tithe we can see that there is a clear distinction between tithes and offerings. The tithe is the definite part of our income which we are obligated to return to the service of God. The tithe is not a "free-will" offering. The Bible statement, "Bring ye all the tithes into the storehouse" is a command to bring ten percent of your increase to the treasury of the Lord. There is no choice given but obedience which should come through our love for God and His work.

Thus, we see that we do not give tithes, but we pay tithes. The Bible also teaches us to give offerings over and above the tithe. Concerning offerings we read:

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver (2 Corinthians 9:7).

But of the tithe we are commanded:

Thou shalt surely tithe all the increase of thy seed... Bring ye all the tithes into the storehouse... (Deut. 14:22; Malachi 3:10).

How to Compute Our Increase

The example given in the verse we have just quoted as recorded in Deuteronomy 14:

22 gives a guide for figuring or computing our tithe. We notice that it speaks of the "increase of thy seed." If we plant a bushel of potatoes and harvest 20 bushels, the increase on which to pay tithe, is 19 bushels. The same principle can be applied to the work of all people regardless of their occupation. The storekeeper who pays \$10 for merchandise and who sells it for \$15 has an increase of \$5. However he may also have had other expenses in connection with the cost of the merchandise such as freight and the overhead expenses of operation of his store. And so in the operation of a store or business, the tithe should be figured on the net profit.

A great many people today work for a fixed salary in the obtaining of which there is no direct expense. In such case the tithe should be paid upon the amount of the salary. Out of the nine-tenths which is left we are to pay our expenses of living such as for food, clothing, automobile and home.

Expenses which one may deduct from the total on which he pays tithe are those which are directly the result of the work. They are expenses which he would not have if he did not have the job. One example is the expense of going to and from work. Union dues, special equipment, and supplies for the job, are other examples the cost of which may be deducted from the gross income to get the net increase on which the tithe is to be paid. But costs of ordinary clothing and of food and other personal living expenses one would

have whether or not he had the job and so are not to be deducted.

It takes a little time and thought to figure the tithe but God expects us to be diligent in our business. Surely we should be diligent and careful in our tithing obligation to God. We should pay an honest tithe on all of our increase. To merely guess at the amount and call it a tithe is not right. We may not be able to always arrive at an exact figure, especially if our income is complicated in some way, but we should figure it as well as we can.

To fail to pay the tithe is called in Malachi 3:8, "robbing God." This shows how serious it is and how great is our obligation to be faithful. If robbing man is a sin and a crime, how much more so robbing God!

Tithing for a Blessing

God has promised a great blessing to those who are faithful in paying tithes. In Malachi 3:10 we read:

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.

God calls upon us to prove Him in this matter. This message is written to the people of God, those who keep His commandments and who have accepted the plan of salvation through Christ. This is a promise to

Christians only. One who is not a Christian might begin tithing in the hope of thus gaining great prosperity but such would never work out. God's blessing can come only if we have the love of God in the heart and also show love to fellow man.

We should fulfill our obligation to tithe for the same reason we keep other commandments of God. We do these things, not in order to be saved, but because we are saved. We are God's people and we want to do all that is pleasing to Him. We do not tithe just to receive material blessings but we do appreciate the blessings we receive from God as we love and serve Him every day.

The Manner of the Blessing

It is often said that the Christian tithe-payer finds that the nine-tenths of his increase goes further in meeting his living needs than the ten-tenths would if the tithe was not paid. This may seem to be impossible, but it is easily explained and proved to be true. The secret is in the way the Lord blesses those who are faithful. The general principle of this is shown in Malachi the third chapter. We read:

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 (Malachi 3:11).

These words are found as a part of the promise in connection with paying tithe. And

tithe-payers have many times proved their truth. The calamities which often come in life and take away so much of the income, happen less often or not at all to the faithful Christian tithe-payer. The writer once observed the field of a Christian tithe-paying farmer untouched by hail while the field of his neighbor across the road was destroyed. The one faithful to the Lord also does not have so much sickness and does not suffer so much loss in the various hazards of life. In addition, the Lord makes it possible to find "windfalls" or unexpected opportunities for saving when buying the necessities of life. It is easy to see that a few things like these can result in the tithe-payer having more for his needs with the nine-tenths of his increase.

These blessings will come to the one who has surrendered his life to the Lord and who would be faithful in his obligations to God regardless of whether or not he found financial blessing. Sometimes when one first begins to tithe, there come severe tests and seemingly extra hardships which God may permit to prove whether or not one is really sincere and faithful. But God is always faithful and His promises are sure.

Who Should Tithe?

Everyone who earns, or otherwise receives money for his living or who receives gifts of money for his pleasure, should tithe. In some places it may be possible to tithe in goods, but in most places it is best to sell the in-

crease in farm products, etc., and tithe the money.

People who live with others or in institutions and who have no regular income will not have a regular tithe. But they may receive cash gifts from time to time on which they should pay tithe. Children should be taught to tithe the money they earn including money earned for work done for parents. But if a child is given money to buy a coat, the child will not pay tithe on this because it is really an expense of the parents and not income of the child.

Our debts should be paid with the nine-tenths which is our money for all our expenses. If one has a big hospital bill or some other heavy obligation, he should still pay a faithful tithe on the increase of his current income, and pay on the debt from the remaining nine-tenths. It is best always to pay one's tithes currently as the income is received. If the amount of tithe obligations is allowed to accumulate it may be very difficult to pay. Like income tax, tithe may be computed on a yearly basis. This may apply especially to farmers and others whose income is on a yearly basis.

The Giving of Offerings

Give unto the Lord the glory due unto his name: bring an offering, and come into his courts (Psalm 96:8).

In addition to the tithe, God's people have always been instructed to give offerings. Under the Levitical priesthood the offerings

were usually animal sacrifices. These were offered daily and also on the Sabbath. The purpose of these offerings was to make atonement for sin. But to the people making them they were sacrifices of a part of their living in addition to the tithe.

Jesus commended the action of the poor widow who cast two mites into the temple treasury. This was a very small offering but it was large for the widow. The treasury in this case was a chest in the courts of the temple.

The apostle Paul reproved the Corinthian brethren for not giving offerings to the work. (See 2 Corinthians 11:7-9.) He commended the brethren at Philippi for sending contributions to him for the gospel work. (See Philip- pians 4:10-17.)

The attitude of the giver and the value of the gift in accordance with the ability are discussed in 2 Corinthians chapter 8 and 9. This is summed up in the following verse:

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

Perhaps the greatest verses teaching us about giving are found in chapter nine where we read:

But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity; for God

loveth a cheerful giver. And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work (2 Corinthians 9:6-8).

To Whom Should We Pay Tithes and Give Offerings?

Under the Levitical priesthood there was a system of organization established by which the tithe was received by the Levites and distributed in an orderly way. The nation of Israel even while yet on the way to Canaan was referred to as the "church in the wilderness" (Acts 7:38). God had a people who were His church then, and God has a people who are His church now. They are known as the Church of God. They are "saints" who "keep the commandments of God and the faith of Jesus" (Rev. 14:12). They keep the true 7th day Sabbath of God as taught in the fourth commandment. They take the Bible only as their guide and thus have no modern prophet or prophetess. They are organized according to the Bible plan and work together in a systematic, orderly, democratic way as one people. There is a financial system in which authorized treasuries receive the tithe and offerings, and the funds are carefully accounted for and regular detailed financial reports are published. The funds are used in the gospel work under the direction of the elected officers of the church. The name and address of the nearest authorized treasurer will be sent to anyone upon re-

quest by the publishers of this booklet. Members of organized local churches of the Church of God should pay their tithes to the church treasurer and receive an official receipt. The use of printed contribution envelopes with blanks properly filled out, is a convenience to the giver and a help to the treasurer. If a complete record is kept of the tithes and offerings given during the year the total may be reported as an income tax deduction.

The Church of God—One People

The Church of God in all the world are all a part of the one body of Christ. They are one people, the people of God. Local churches are units of the whole and all work together for the spreading of the gospel and the carrying on of all phases of the work of the Lord. The general financial system provides for a smooth flow of funds to the various parts of the work and when all are faithful in their obligations to God, the work is supported and enabled to progress to His glory.

The work of the Church of God (7th Day) is not directed by one man or even by one group of men. The General Conference meetings, the Ministerial Council, the district boards, the state conference boards, the Executive Board, the Administrative Committee, and the local church boards—all have a part in directing the use of funds in the work of the Church of God. Let us not be deceived by those who ask people to follow

them and who ask that the tithes be sent to them apart from the organized work of the church. We should keep fully informed about the work and progress of the church. Hold your confidence firm in the Lord and in those chosen to lead His work. Be faithful in paying your tithes and in giving offerings to the Church of God, the Body of Christ. His people, *one people*, working together for Christ.

62--1--1-116

OTHER FREE BIBLE TRACTS

Order for personal study or giving to others

Title	Pages each
Steps to Salvation	16
The New Birth	24
The Second Coming of Christ	32
The Time Element in the Crucifixion and Resurrection of Christ	32
Palestine, Jews and Bible Prophecy	24
The Ordinance of Baptism	16
The Observance of the Lord's Supper	24
The Signs of Our Times	24
Can You Afford to Take the Chance?	16
World History Foretold	34
The 1,000-Year Reign with Christ	16
Which Day Is the Lord's Day?	32
If a Man Die, Does He Still Live?	24
The Punishment of the Wicked	32
The Rich Man and Lazarus	26
Is the Bible True?	4
Adam's Apple	4
Legal Advice from Heaven	4
A Real Love Story	4
World History Foretold	4
The Return of the Jews and Jerusalem	4
The Ten Commandments	8
What Must I Do to Be Saved?	4
Two Appointments You Must Meet	4
Faith and Repentance	4
Jesus Is Coming Again	4
Religious Surgery	8
Keeping Fit Spiritually	8
The Doctrinal Beliefs of the Church of God (Seventh Day)	32

Order from
The Bible Advocate Press
Stanberry, Missouri 64489