

Willis Family Ministries

Presents

What The Bible Says About Tithes

(And Other Giving Issues)

(KJV Edition)

by Bill Willis

Table Of Contents

Introduction	3
Chapter I - The Practice Of Tithing	5
Tithing Pre-Dates The Law	5
Tithing Under The Law	7
The Tithe As A Ritual	12
Chapter 2 - The Fulfillment Of The Law And The New Covenant	15
The Fulfillment Of The Law	15
The New Testament Ordinance Of Giving	17
Chapter 3 - About Giving	19
The Spirit Of Giving	19
The Right Motive	20
An Exercise In Giving	23
Conclusion	24

Introduction

*And they continued stedfastly 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.** And they, continuing daily with one accord in the temple, and breaking bread from house to house, did eat their meat with gladness and singleness of heart, Praising God, and having favour with all the people. And the Lord added to the church daily such as should be saved.*

(Acts 2:42-47)

From the early days of Christianity, giving has been a defining characteristic of the Church. After the Day of Pentecost, Christians gave freely to the work of the Lord. For centuries, anyone who was poor, in need or in trouble, looked to the Church for help. The Church was a collection of believers who cheerfully gave whatever was necessary to fulfill the needs of others.

This was in contrast to the state of the Jewish religion at that time, when most Jews gave their tithes to obey the law and offerings to be seen. But, that was just one of the symptoms of the condition of the Jewish religion at the time of Christ and beyond. They were missing out on the spiritual things of God because of their stubborn adherence to ritual at the expense of compassion. Jesus gave one example of this symptom of the Pharisee mindset.

And the ruler of the synagogue answered with indignation, because that Jesus had healed on the sabbath day, and said unto the people, There are six days in which men ought to work: in them therefore come and be healed, and not on the sabbath day. The Lord then answered him, and said, Thou hypocrite, doth not each one of you on the sabbath loose his ox or his ass from the stall, and lead him away to watering? And ought not this woman, being a daughter of Abraham, whom Satan hath bound, lo, these eighteen years, be loosed from this bond on the sabbath day? And when he had said these things, all his adversaries were ashamed: and all the people rejoiced for all the glorious things that were done by him.

(Luke 13:14-17)

In many ways, the ritual bondage of the law has made its way into the Christian faith. Although this regression into the bondage of the law has been happening over several centuries, it seems to be more widespread in recent years. While many ritual practices are being taught in Christian churches, this writing deals only with tithing and several other giving issues. Keep in mind that tithing as an individual practice is perfectly acceptable. However, teachings that compel others to pay ten percent to the church coffers to avoid poverty and misery are questionable. Let me repeat that if you as an individual desire to give tithes or if the Spirit directs you to tithe then, by all means, tithe.

However, as we progress through this study, we will examine only what the Bible has to say about the tithe and other giving issues.

Chapter 1

The Practice of Tithing

Tithing Pre-dates The Law

While it is true that God instituted tithing as an ordinance under the law, the first mention of tithing in scripture was in the days of Abram (later to be called Abraham) when, on his return from battle, he gave tithes of the spoils to Melchizedek, king of Salem and priest of the most high God.

And when Abram heard that his brother was taken captive, he armed his trained servants, born in his own house, three hundred and eighteen, and pursued them unto Dan. And he divided himself against them, he and his servants, by night, and smote them, and pursued them unto Hobah, which is on the left hand of Damascus. And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people.

And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale. And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

(Genesis 14:14-20)

There is much speculation about who Melchizedek was and why Abram would give him tithes. We know that Melchizedek was described as “the priest of the most high God” and that he blessed Abram. Then, without giving a specific reason, the scripture simply states that Abram “gave him tithes of all.” Paul speaks further about this incident in the book of Hebrews.

For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually.

Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. And verily they that are of the sons

of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better.

And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. For he was yet in the loins of his father, when Melchisedec met him.

(Hebrews 7:1-10)

There is no indication that tithes were expected – only that Abram gave tithes. Keep in mind that Abram had defeated this king's enemies and that it is very possible that a portion of what Abram had recovered in spoils had come from Melchizedek's people. If you read further, you will find that the remainder of the spoils went to the King of Sodom, except for the provisions that Abram's men had consumed. Regardless of the reason for this payment of tithes, it is obvious that this incident pre-dates the tithing ordinance given in the law.

The next mention of tithes in the Old Testament also predates the law. Jacob, Abraham's grandson, vowed to the Lord that of everything the Lord gave him, he would give back a tenth.

And Jacob rose up early in the morning, and took the stone that he had put for his pillows, and set it up for a pillar, and poured oil upon the top of it. And he called the name of that place Bethel: but the name of that city was called Luz at the first.

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.

(Genesis 28:18-22)

If you read beginning in verse 11 of this chapter, you will find that Jacob had a dream about a ladder extending to heaven and the angels ascending and descending on it. He saw the Lord standing above it and then the Lord began to speak. The Lord promised Jacob many things and when Jacob awoke, he was afraid because he had happened upon a holy place. This brings us to the passage above. Jacob set up a stone as a pillar and anointed it. Then, he made a deal with God. The scripture says that he made a vow that if God would do the things He had spoken in the dream, that Jacob would accept him as God, that the pillar would be God's house and that he would give a tenth back to God.

This, again, predates the law and seems to be an individual choice. There is no indication that a tithe was expected.

Please note that in these instances, these men were not perfect. They were, however, blessed of God. They gave willingly and cheerfully – something that was lost over time under the requirements of the law. We will now look at the ordinance of the tithe and related subjects as given in the law. Afterward, we will see what Jesus had to say about the tithe and contrast mandatory tithing under the law with the New Covenant ordinance of giving.

Tithing Under The Law

The Old Testament ordinance of the tithe in its simplest form is found in the book of Leviticus.

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

(Leviticus 27:30-32)

The idea of the tithe was very simple – A tenth of all the increase of the land, whether grain, fruit or stock, belonged to the Lord. Redemption of the tithe was provided for. Nevertheless, the tithe was required. Where, though, did the tithe go?

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

(Numbers 18:21-24)

The tribe of Levi was set apart by God to serve in the tabernacle. God declared that He would be their inheritance. As a consequence, the Levites had no inheritance of their own among the children of Israel. This passage is where God provided for the Levites. The entire tithe went to the Levites. In this way, the Levites and their families were provided for. This is in contrast with the church of today in which the tithe goes not to the man of God, but to the coffers of the local church. If we really adhered to the ordinance of the tithe in its original form, we would give the tenth to those who work in

the ministry. The church would operate on any additional offerings collected. More about that later, though.

And the LORD spake unto Moses, saying, Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshing floor, and as the fulness of the winepress. Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest. Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, even the hallowed part thereof out of it. Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress. And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation. And ye shall bear no sin by reason of it, when ye have heaved from it the best of it: neither shall ye pollute the holy things of the children of Israel, lest ye die.

(Numbers 18:25-32)

Here, God instructs the Levites to tithe to Aaron the Priest out of the tithes that the Levites had received from the children of Israel. If we continue the comparison that we began in the previous paragraph, all of the workers in the church, out of the tithe received from the congregation, would then tithe to the pastor – being the closest parallel to the earthly priest described in the law. Aaron was not instructed to tithe out of what he received from the Levites, which would then release the pastor from the requirement of tithing. Keep in mind, though, that the Levites and the priests had no other income. If we truly adhere to the dictates of the law, as closely as is currently possible, all those who work in the church and the pastors would have to be full-time. Fear not, though. The next section renders this argument academic.

Continuing on,

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 your sacrifices, your tithes, and the heave offering of your 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 in one of thy tribes, there thou shalt offer thy burnt offerings, and there thou shalt do all that I command thee. Notwithstanding thou mayest kill and eat flesh in all thy gates, whatsoever thy soul lusteth after, according to the blessing of the LORD thy God which he hath given thee: the unclean and the clean may eat thereof, as of the roebuck, and as of the hart. Only ye shall not eat the blood; ye shall pour it upon the earth as water. Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand: But thou must eat them before the LORD thy God in the place which the LORD thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the LORD thy God in all that thou puttest thine hands unto.

Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth.

(Deuteronomy 12:5-19)

Three things become immediately evident here. First, the Lord declared that, after the children of Israel crossed the Jordan, He would choose a place from among the tribes to have His habitation and this would be the place that the tithes and offerings were to be brought. In case there is any doubt, Jerusalem is the place that God chose to place his name (see 1 Kings 11:32, 1 Kings 14:21, 2 Kings 21:4, 2 Kings 21:7, 2 Kings 23:27, 2 Chronicles 6:6, 2 Chronicles 12:13, 2 Chronicles 33:4, 2 Chronicles 33:7 & Jeremiah 3:17). Second, they were permitted to eat whatever they liked within their own gates except the tithes and offerings. The Lord instructed the children of Israel to eat their tithes and certain of their offerings only in the place that the Lord will choose. They were to eat these things, sharing with their sons and daughters, their servants and the Levites that lived among them. Third, the Levite was to be provided for. This instruction came

time and time again from the Lord – “forsake not the Levite as long as thou livest upon the earth.” While the Levite was no longer entitled to the tithe, God made it clear that the Levites were never to be forsaken. They were to be remembered and provided for because of their position in the service of the Lord. For this reason, God saw to it that the Israelites invited the Levites to join them as they consumed their tithe.

As we continue on, we see that the tithe was brought in at different intervals and was put to different uses. In the previous passage, the tithe was eaten by the tither, those of his household and the Levites among them. The next passage deals with the annual tithe and then with the tithe brought in the third year – the year of tithing.

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.

And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

(Deuteronomy 14:22-29)

God’s instruction concerning the annual tithe included provision for long-distance travel to the place of God’s choosing (Jerusalem) without having to carry the tithe along with them. If the distance was great, they were instructed to convert the tithe into money, go to the place of the Lord’s choosing, buy whatever they wanted to eat or drink and eat it before the Lord. This was a refinement of the original ordinance of tithing. As we saw in the previous passage, before crossing the Jordan into the land of Canaan, the tithe was set aside for the Levites. After entering Canaan, though, each family ate their own tithe, sharing it with those among them who were less fortunate.

In addition to the annual tithe, God gave instructions concerning the tithe in the third year, the year of tithing. In the following passage, the Lord expanded on His instructions concerning this tithe of the third year.

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.

And thou shalt speak and say before the LORD thy God, A Syrian ready to perish was my father, and he went down into Egypt, and sojourned there with a few, and became there a nation, great, mighty, and populous: And the Egyptians evil entreated us, and afflicted us, and laid upon us hard bondage: And when we cried unto the LORD God of our fathers, the LORD heard our voice, and looked on our affliction, and our labour, and our oppression: And the LORD brought us forth out of Egypt with a mighty hand, and with an outstretched arm, and with great terribleness, and with signs, and with wonders: And he hath brought us into this place, and hath given us this land, even a land that floweth with milk and honey.

And now, behold, I have brought the firstfruits of the land, which thou, O LORD, hast given me. And thou shalt set it before the LORD thy God, and worship before the LORD thy God: And thou shalt rejoice in every good thing which the LORD thy God hath given unto thee, and unto thine house, thou, and the Levite, and the stranger that is among you.

When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled; Then thou shalt say before the LORD thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them: I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the LORD my God, and have done according to all that thou hast commanded me. Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which

thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.

(Deuteronomy 26:1-15)

In this passage, God instructed the children of Israel to set aside a tenth of their increase just as in previous passages. The difference is how the tithe was to be used. These items were to be given to the Levite, the stranger, the fatherless and the widow. Once again, it is evident that the tithe was no longer set aside only for the Levites. The tithe was to be consumed by the tither, his household and those around him who were in need until the third year, when the tithe was given to the Levite and to those less fortunate. This is what is meant in Malachi when God says to “*Bring ye all the tithes into the storehouse, that there may be meat in mine house*” (Malachi 3:10a) – the tithe was to be used to provide for those in need, not for the operation of the local church. At best, use of the ordinance of the tithe to finance the operation of the modern local church is to pervert this offering into a temple tax. At worst, diverting the tithe from Jerusalem to the coffers of the local church “robs God” (see Malachi 3:8).

You see, it has been said that the tithe is an ordinance that predates the law and was given for the purpose of providing for the operation of the local church. However, from the proceeding passages, neither of these observations seems to be true. Although the practice of tithing predates the law, the ordinance of tithing was first given by God to the children of Israel as a condition of the law. The expressed use of the tithe was changed by God based on the current status of the Israelites. While they were in the wilderness, the tithe belonged to the Levites. After coming into their inheritance, the tithe was consumed by the tither, his household and the Levites, strangers, orphans and widows among them. God never intended the tithe to be a temple tax.

The Tithe As A Ritual

The problem with ritual ordinances is that the ritual rarely changes the heart. In the prophecy given by Amos, God was displeased with the Israelites. Even as they obeyed certain ordinances, they corrupted themselves and their offerings.

Hear this word, ye kine of Bashan, that are in the mountain of Samaria, which oppress the poor, which crush the needy, which say to their masters, Bring, and let us drink. The Lord GOD hath sworn by his holiness, that, lo, the days shall come upon you, that he will take you away with hooks, and your posterity with fishhooks. And ye shall go out at the breaches, every cow at that which is before her; and ye shall cast them into the palace, saith the LORD. Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years: And offer a sacrifice of thanksgiving with leaven, and proclaim and publish the free offerings: for this liketh you, O ye children of Israel, saith the Lord GOD. And I also have given you cleanness of teeth in all your cities, and want of bread in all your places: yet have ye not returned unto me, saith the LORD.

(Amos 4:4)

While it was important that the Israelites obeyed the law, it was not enough. God acknowledged that the Israelites sacrificed every morning and brought their tithes in the third year. However, they had corrupted their thanksgiving sacrifice with leaven and made a show of giving their offerings. From this we can see that it was not the ordinance that made one righteous. It is also evident that the ordinance was not working. The Israelites just weren't getting it. Consider this passage from the book of Malachi.

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? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts.

(Malachi 3:7-11)

This passage has been used to shame Christians into supporting the operation of the local church with tithes – a use for which the tithe was never intended. Usually, those who quote this passage begin with verse eight – “*Will a man rob God?*” Here, though, we have started with verse seven so that we can see what it is that God was saying. The failure of the Israelites to pay tithes was merely a symptom of their level of rebellion. God says here that they had not kept his ordinances. This was the next step after perverting the ordinances, as discussed earlier. The Israelites proved once and for all that the law would not save them. Jesus clearly understood this. Take a look at what Jesus said to the Pharisees.

Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithes 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. Ye blind guides, which strain at a gnat, and swallow a camel.

(Matthew 23:23-24)

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: these ought ye to have done, and not to leave the other undone.

(Luke 11:42)

Jesus acknowledged here that the Pharisees were faithfully keeping the ordinance of the tithe. At the same time, though, he condemned them for their omission of matters such as judgment, mercy, faith and the love of God. Jesus considered this ordinance of the law to be a lesser matter. Yet, the Pharisees and other religious Jews considered themselves to be superior because of their adherence to certain of the ordinances of the law. Jesus spoke a parable concerning this prevailing attitude.

And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others: Two men went up into the temple to pray; the one a Pharisee, and the other a publican. The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican. I fast twice in the week, I give tithes of all that I possess. And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner. I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted.

(Luke 18:9-14)

As you can see, the law and its ordinances were insufficient to the purpose of leading the children of Israel to righteousness. There had to be a better way and God in His infinite wisdom knew what the way was to be – the sacrifice of His son to fulfill the law and usher in the New Covenant.

Chapter 2

The Fulfillment Of The Law And The New Covenant

The Fulfillment Of The Law

Jesus said,

Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil.

(Matthew 5:17)

And, when speaking of the resurrected Christ, Paul stated,

But now hath he obtained a more excellent ministry, by how much also he is the mediator of a better covenant, which was established upon better promises. For if that first covenant had been faultless, then should no place have been sought for the second. For finding fault with them, he saith, Behold, the days come, saith the Lord, when I will make a New Covenant with the house of Israel and with the house of Judah: Not according to the covenant that I made with their fathers in the day when I took them by the hand to lead them out of the land of Egypt; because they continued not in my covenant, and I regarded them not, saith the Lord. For this is the covenant that I will make with the house of Israel after those days, saith the Lord; I will put my laws into their mind, and write them in their hearts: and I will be to them a God, and they shall be to me a people: And they shall not teach every man his neighbour, and every man his brother, saying, Know the Lord: for all shall know me, from the least to the greatest. For I will be merciful to their unrighteousness, and their sins and their iniquities will I remember no more.

(Hebrews 8:6-12)

Paul describes Jesus as “*the mediator of a better covenant.*” He goes on to discuss how the inadequacy of the first covenant (the law) resulted in the need for the second. He then refers to the passage in the thirty-first chapter of Jeremiah in which God describes the New Covenant that He will make with the children of Israel. God promises that in the New Covenant, His laws (not ordinances, but laws) would be written into men’s minds and hearts. Men would not need others to teach them to have a relationship with the Lord.

This is consistent with the wonderful gift that God has given us in the New Covenant – the baptism of the Holy Ghost. Jesus reaffirms God’s promise that He will write His law

in our hearts and John says that we need no man to teach us. The Holy Ghost fulfills both conditions for us.

But the Comforter, which is the Holy Ghost, whom the Father will send in my name, he shall teach you all things, and bring all things to your remembrance, whatsoever I have said unto you.

(John 14:26)

But the anointing which ye have received of him abideth in you, and ye need not that any man teach you: but as the same anointing teacheth you of all things, and is truth, and is no lie, and even as it hath taught you, ye shall abide in him.

(1 John 2:27)

Continuing his discussion of the New Covenant, Paul goes on to say,

In that he saith, A New Covenant, he hath made the first old. Now that which decayeth and waxeth old is ready to vanish away.

(Hebrews 8:13)

Paul states here in no uncertain terms that with the advent of the New Covenant, the Old Covenant was obsolete and ready to be done away with. Keep in mind that once the Old Covenant made way for the New Covenant, the ordinances of the Old Covenant made way for the ordinances of the new. While many of the laws and principles of the Old Covenant were included in the new, many ordinances and practices were not. One of the ordinances that were not included in the New Covenant was the ordinance of tithing. Under the New Covenant, we no longer need an ordinance that requires us to give God our best – our firstfruits. In the Old Covenant, the tithe was given as a tool to teach the Israelites how to give – not because we have anything that God needs, but because in giving, we are free to receive. In the New Covenant, though, the ordinance of the tithe has been replaced with the direction of the Holy Spirit. As long as we listen to the leading of the Spirit, we will give what God requires at any given time. For instance, just today, my wife and I went to a fast food restaurant to get a bite to eat. While we were eating, the Spirit told me to give a certain amount of money to someone to help pay for their meal. We carry witness cards with us and one of these cards was a business card for Jesus Christ. I handed her the money and told her that the one whose name was on the business card was the one who wanted her to have the money. I didn't do this to be seen. I am only including it here as an example. I have no idea why the Spirit instructed me to do it. The fact is, though, that everything we have belongs to God and we happily give whenever He asks us to and many times when he doesn't. And we're not alone.

We are privileged to know a family who has spent many years on the road in a full-time kid's ministry. Jimmie and Kelly Hunt, along with their sons, Jeremy and Seth, are perfect examples of what it means to understand the spirit and principles of giving. For example, when they are at a store, they will often pay for the purchase of the person who is in line behind them. Whenever the Spirit directs them to, they will give whatever it is

that needs to be given. They give willingly and cheerfully and God sees to it that they are well taken care of. This is consistent with the New Testament ordinance of giving.

The New Testament Ordinance of Giving

For as touching the ministering to the saints, it is superfluous for me to write to you: For I know the forwardness of your mind, for which I boast of you to them of Macedonia, that Achaia was ready a year ago; and your zeal hath provoked very many. Yet have I sent the brethren, lest our boasting of you should be in vain in this behalf; that, as I said, ye may be ready: Lest haply if they of Macedonia come with me, and find you unprepared, we (that we say not, ye) should be ashamed in this same confident boasting.

Therefore I thought it necessary to exhort the brethren, that they would go before unto you, and make up beforehand your bounty, whereof ye had notice before, that the same might be ready, as a matter of bounty, and not as of covetousness. But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully.

7 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: (As it is written, He hath dispersed abroad; he hath given to the poor: his righteousness remaineth for ever.

(2 Corinthians 9:1-9)

Paul, in this letter to the Corinthians, was encouraging them to have their offerings ready when he came so that they would not have to spend time collecting it after he arrived. Paul was not asking for an offering, but simply asking that their offering be ready prior to his arrival. This is the same kind of giving that we saw in the second chapter of Acts.

*And they continued stedfastly 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.** And they, continuing daily with one accord in the temple, and breaking bread from house to house, did eat their meat with gladness and singleness of heart, Praising God, and having favour with all the people. And the Lord added to the church daily such as should be saved.*

(Acts 2:42-47)

When Christians recognize that everything they have to belongs to God, they can begin to understand the New Covenant practice of giving and then to go on toward some of the higher principles of giving. We do not give because we have to. We do not give just to receive blessings. We give because that is what God wants us to do. At this point, though, we have only scratched the surface. Let's look at what Jesus had to say about giving.

Chapter 3

About Giving

The Spirit Of Giving

*Ye have heard that it hath been said, An eye for an eye, and a tooth for a tooth: But I say unto you, That ye resist not evil: but whosoever shall smite thee on thy right cheek, turn to him the other also. And if any man will sue thee at the law, and take away thy coat, let him have thy cloke also. And whosoever shall compel thee to go a mile, go with him twain. **42 Give to him that asketh thee, and from him that would borrow of thee turn not thou away.***

(Matthew 5:38-42)

We have noticed that the most successful ministries are those that support missions and/or have food banks, clothes closets and other giving ministries. Unfortunately, many of those with giving ministries have begun to pre-qualify those to whom they would give. They accurately point out that there are those who will take advantage of giving ministries. While that is true, the spirit of giving described by Christ does not make that distinction. He simply instructs us to give. “*Give to him that asketh thee, and from him that would borrow of thee turn not thou away.*”

While we tend to think about material things when we talk about giving, the spirit of giving extends to other areas as well. When Jesus sent the disciples out to minister, he gave them some interesting instructions.

*These twelve Jesus sent forth, and commanded them, saying, Go not into the way of the Gentiles, and into any city of the Samaritans enter ye not: But go rather to the lost sheep of the house of Israel. And as ye go, preach, saying, The kingdom of heaven is at hand. **Heal the sick, cleanse the lepers, raise the dead, cast out devils: freely ye have received, freely give.***

(Matthew 10:5-8)

Since the rejection of Jesus by the Israelites was not yet complete, Jesus instructed the disciples to limit their ministry to “*the lost sheep of the house of Israel.*” For our discussion, though, what is interesting is that Jesus instructed them to “*Heal the sick, cleanse the lepers, raise the dead, cast out devils.*” These abilities were given to the disciples by Jesus as a foretaste of what they would experience after they received the gift of the baptism of the Holy Ghost. Since Jesus had freely given these abilities to the disciples, He instructed them to give freely to those who needed healing and deliverance. Although these were not material things, they were to be given freely.

He that receiveth you receiveth me, and he that receiveth me receiveth him that sent me. He that receiveth a prophet in the name of a prophet shall receive a prophet's reward; and he that receiveth a righteous man in the name of a righteous man shall receive a righteous man's reward. And whosoever shall give to drink unto one of these little ones a cup of cold water only in the name of a disciple, verily I say unto you, he shall in no wise lose his reward.

(Matthew 10:40-42)

The Right Motive

As you can begin to see by this passage, God will reward those who give. Unfortunately, many have somehow gotten it into their heads that we should give in order to receive certain rewards as if they were shopping at some sort of spiritual blessing store. While this concept is technically sound, it defeats the intent of the giving spirit. Please do not get the idea that I am speaking against 'prosperity' teaching. Prosperity ministers teach the promises of God, applied to all areas of life. Although much of the teaching is directed toward prosperity, a perfectly valid doctrine, these principles affect all areas of a Christian's life. So, why shouldn't we just give in order to receive? Consider the following exhortation that Jesus gave in the book of Luke.

But I say unto you which hear, Love your enemies, do good to them which hate you, Bless them that curse you, and pray for them which despitefully use you. And unto him that smiteth thee on the one cheek offer also the other; and him that taketh away thy cloke forbid not to take thy coat also. Give to every man that asketh of thee; and of him that taketh away thy goods ask them not again.

*And as ye would that men should do to you, do ye also to them likewise. For if ye love them which love you, what thank have ye? for sinners also love those that love them. And if ye do good to them which do good to you, what thank have ye? for sinners also do even the same. And **if ye lend to them of whom ye hope to receive, what thank have ye? for sinners also lend to sinners, to receive as much again.***

*But love ye your enemies, and do good, and **lend, hoping for nothing again; and your reward shall be great, and ye shall be the children of the Highest: for he is kind unto the unthankful and to the evil.** Be ye therefore merciful, as your Father also is merciful. Judge not, and ye shall not be judged: condemn not, and ye shall not be condemned: forgive, and ye shall be forgiven: **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 6:27-38)

Twice in this passage, Jesus tells us that we are to lend without expecting to receive anything in return. *“And if ye lend to them of whom ye hope to receive, what thank have ye? for sinners also lend to sinners, to receive as much again.”* Also, *“lend, hoping for nothing again; and your reward shall be great.”* Yet, in the same passage, Jesus tells us, *“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.”* It quickly becomes evident that, while there are certainly returns and rewards for giving, the true spirit of giving does not seek returns and rewards - that is why we receive them. The true spirit of giving requires unconditional giving, just as the true spirit of love requires unconditional love.

And he looked up, and saw the rich men casting their gifts into the treasury. And he saw also a certain poor widow casting in thither two mites. And he said, Of a truth I say unto you, that this poor widow hath cast in more than they all: For all these have of their abundance cast in unto the offerings of God: but she of her penury hath cast in all the living that she had.

(Luke 21:1-4)

This is a wonderful example of the true spirit of giving. This is someone who understands that everything belongs to God and that He can be trusted to care for His own. She gives, not to be seen or to gain a return, but because she loves and trusts the Lord. Meanwhile, many of the others who were giving of their abundance were simply giving their required tithe or giving to be seen. Jesus pointed out that this poor widow gave more than them all.

And now, brethren, I commend you to God, and to the word of his grace, which is able to build you up, and to give you an inheritance among all them which are sanctified. I have coveted no man's silver, or gold, or apparel. Yea, ye yourselves know, that these hands have ministered unto my necessities, and to them that were with me. I have shewed you all things, how that so labouring ye ought to support the weak, and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive.

(Acts 20:32-35)

When we experience the true spirit of giving, we find that truer words were never spoken – *“It is more blessed to give than to receive.”* Paul was ready to go to Jerusalem to face his own end. As he spoke to the leaders of the Ephesian church, he reminded them of his ministry among them and those things that he had taught them. One of these teachings was that *“so labouring ye ought to support the weak.”* Christians overall have lost sight of the fact that we work to support others, not ourselves. It is too easy to get caught up in the everyday routine of working to provide ourselves with those things we need and those things we think we need. While it seems a very normal thing to work for our living, the truth is that it is a very carnal thing. It is not my intention to dissuade anyone from

working. On the contrary, it is necessary that we labor. What is carnal is the attitude that our labor is exclusively for our own benefit.

Let him that stole steal no more: but rather let him labour, working with his hands the thing which is good, that he may have to give to him that needeth.

(Ephesians 4:28)

Remember, everything belongs to God. As long as we allow him to guide us in the disbursement of those things we are entrusted with, He will see that we have all that we need and a good portion of what we want.

What doth it profit, my brethren, though a man say he hath faith, and have not works? can faith save him? If a brother or sister be naked, and destitute of daily food, And one of you say unto them, Depart in peace, be ye warmed and filled; notwithstanding ye give them not those things which are needful to the body; what doth it profit? Even so faith, if it hath not works, is dead, being alone.

(James 2:14-17)

Giving is a part of the evidence of our faith. “*Even so faith, if it hath not works, is dead, being alone.*” We can love others and have compassion for them. But, if we see them in need and do nothing to help them, our love and compassion is useless.

Recompense to no man evil for evil. Provide things honest in the sight of all men. If it be possible, as much as lieth in you, live peaceably with all men. Dearly beloved, avenge not yourselves, but rather give place unto wrath: for it is written, Vengeance is mine; I will repay, saith the Lord. Therefore if thine enemy hunger, feed him; if he thirst, give him drink: for in so doing thou shalt heap coals of fire on his head. Be not overcome of evil, but overcome evil with good.

(Romans 12:17-21)

This is the true test – “*if thine enemy hunger, feed him; if he thirst, give him drink.*” It is easy to do good to those who we love – to those who love us. What about those who do not feel that way about us, though? This is where the rubber meets the road - “*if thine enemy hunger, feed him; if he thirst, give him drink.*” If you see your enemy in need, give him what he needs. This is the true spirit of giving.

An Exercise In Giving

I have made a challenge to many congregations that you might consider taking up. If there is a person in your life who just simply gets on your nerves, someone with whom you just can't seem to get along, try this simple exercise. Think about what you know about that person – their likes, dislikes, hobbies, interests, etc. Get that person a gift that you know that they would enjoy. Take time and care as you pick out this gift. Keep that person in your mind and prayers as you wrap this gift. Wrap it with care, perhaps with a ribbon and a nice bow. The next time that you see that person, give them the gift, just simply telling them, "God bless you, this is for you." This may or may not change the attitude of the person to whom you give this gift, but I can guarantee that it will change you. That is what Paul was trying to get across in this passage. This is the true spirit of giving.

Conclusion

This study began with a discussion of tithes. From the scripture, we see that the practice of tithing is very old - pre-dating the Old Testament law. The law did include an ordinance of tithing, but this ordinance did not carry over into the New Covenant. In the New Covenant, we have the Holy Ghost to tell us when and what we are to give. Everything belongs to God, so a tenth is hardly adequate. If a Christian merely tithes, he or she is missing out on what it means to have a giving spirit. We give, not because it is required, but because it is what God wants to do through us. Jesus reminded us of this and the Holy Ghost helps us to recognize our opportunities to give.

We are to give cheerfully to all who ask or are in need, unconditionally and generously. This is what the scripture instructs us to do. I realize that there are many prosperity teachings concerning giving and many of them are scripturally sound. They are based on Bible promises. Our attitude, though, will determine our success as we put these spiritual principles into practice. There are other teachings that compel Christians to give certain amounts based on Old Covenant ordinances and scripture that is misinterpreted or taken out of context. While I agree that Christians should certainly support their local church, it is my position that they should do so according to the covenant under which we now live. As always, don't just take what you are told at face value. Study the scriptures for yourself. If you find that your church leaders are in error, pray for them that the Spirit would show them the truth. And don't forget that you can support the church and still give as the Spirit directs outside the church where the lost and needy can benefit from the fruit of your faith. So, go out and experience the joy of giving. May God richly bless you.