

The "New" Church of God Messenger  
A Newsletter for the People of God  
August 6, 2022 --- Issue No. 79  
Special Edition

## Tithing: Fact, Fiction, or Fraud?

by B. L. Cocherell (Nevada)

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### Articles (Over 4 Pages Long)

## Tithing: Fact, Fiction, or Fraud?

by B. L. Cocherell (Nevada)

Many religious organizations teach tithing as the means of supporting their particular work. And many millions of people over the years who have regularly dedicated a percentage of their income to God have felt that they have been physically and spiritually blessed as a result of their giving.

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Many who live by the principle of giving a tenth of their income to a church will attest to the benefits of tithing based on their own personal experiences. But are the elect children of God required to give a tenth of their income to support the work of the church in order to remain in right-standing with God? Many believe that, because God owns everything, he requires Christians to return ten percent of their total income to him. And, if one fails to do this, a Christian is stealing from God and will be cursed.

This belief might sound logical on the surface; however, it has a major flaw. There is no historical or biblical proof to support this belief. From Genesis to Revelation there are no instructions that command the elect children of God or anyone else to tithe on their monetary income.

If there is proof that the tithing law that God gave to national Israel is binding on the elect of God today, the proof should be easily found in the Bible. In order to fully understand the responsibility of the Christian concerning tithing, it is important to remember that humans do not have the authority to require people to worship God in opposition to his express will as revealed through his word—the Bible. If a person or an organization teaches that tithing on one's income is a universal law of God that is in effect today, they should be honest enough to show how historical or biblical evidence backs up this assertion. However, this is impossible to do; therefore, most religious organizations that teach tithing just state this doctrine as if it were fact and leave it unproven.

The following questions must be answered about the subject of tithing before a conclusion can be reached as to whether tithing is binding on the elect of God today:

- What is a tithe?
- Who had to pay the tithe?
- To whom was the tithe paid?
- How often was the tithe paid?
- From what was the tithe to be taken?
- How was the tithe calculated?

#### **THE JEW AND TITHING**

First let us clear up a misconception that many have about the Jewish religion. The Jews do not practice the paying of tithes as part of their religious system. The Jews do not tithe today, because there is no one to whom to pay the tithe.

According to the law given by God through Moses, tithing cannot be accomplished today by any of the tribes (nations) of Israel, including the tribe of Judah (Jews). They cannot tithe, because there is no Levitical priesthood officiating in the nation of Israel, nor is there a temple in Jerusalem in which to officiate. Therefore, it is impossible for any Israelite to tithe in the manner authorized and prescribed under the law of tithing. However, if a temple were to be built in Jerusalem and the Levitical priesthood were instituted again, many Jews would tithe in accordance to the law.

#### **ABRAHAM AND MELCHIZEDEC**

Many use the following account in Genesis 14:18-20 in an attempt to prove that a universal tithing law existed during the life of Abraham, and that this account shows tithing as a universally understood principle that was observed from the beginning of Creation. But does this account reveal the same law that God gave through Moses?

*"And Melchizedec king of Salem brought bread and wine: and he was the priest of the Most High God. And he blessed Abraham, and said, Blessed be Abraham of the Most High God, who possesses heaven and earth: And blessed is the Most High God, that has delivered your enemies into your hand. And Abraham gave Melchizedec tithes of all" (Gen.14:18-20 KJV Para.).*

Abraham gave a tenth of the spoils of war to Melchizedec, the king of Salem. When Abraham gave this tenth, was he obeying some universal tithing law that was later formalized and made a part of God's agreement with the Israelites at Mount Sinai?

The surrounding circumstances of this event are those of war:

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*"And it came to pass in the days of Amraphel king of Shinar, Arioch king of Ellasar, Chedorlaomer king of Elam, and Tidal king of nations; That these made war with Bera king of Sodom, and with Birsha king of Gomorrah, Shinab king of Admah, and Shemeber king of Zeboiim, and the king of Bela, which is Zoar" (Gen.14:1-2 KJV).*

During the battle with the kings of Sodom and Gomorrah, Abraham's nephew Lot and Lot's family, servants, and possessions were captured and carried off by the aggressors.

*"And the vale of Siddim was full of slimepits; and the kings of Sodom and Gomorrah fled and fell there; and they that remained fled to the mountain. And they took all the goods of Sodom and Gomorrah, and all their victuals, and went their way. And they took Lot, Abraham's brother's son, who dwelt in Sodom, and his goods, and departed" (Gen.14:10-12 KJV).*

Upon hearing of Lot's capture, Abraham armed his servants, pursued Lot's captors, and liberated everyone and everything that the aggressors had taken. This included things that belonged to the kings of Sodom and Gomorrah. As Abraham returned from battle, Melchizedec came to bless him:

*"And Melchizedec 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 Abraham of the most high God, possessor of heaven and earth" (Gen.14:18-19 KJV).*

In verse 20, Abraham gives a tenth of the spoils of war to Melchizedec. The writer to the Hebrews also refers to this event:

*"For this Melchizedec, 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." (Heb.7:1-2 KJV Para.).*

According to the proponents of tithing today, tithes must be paid on one's increase. But Abraham gave Melchizedec a tenth of 'all':

*"And the king of Sodom said to Abraham, Give me the people, and you take the goods. And Abraham said to the king of Sodom, I have lifted up my hand to the Lord, the Most High God, the possessor of heaven and earth, and said that I will not take even from a thread or a shoe-latch, and that I will not take anything that is yours, lest you should say, I have made Abraham rich: However, that is only taken which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion" (Gen. 14:21-24 Para.).*

#### **WHERE IS THE INCREASE?**

Where is Abraham's increase? Abraham did not have any increase, because he only liberated the people who were taken captive and recovered their goods for them. Granted, everything could have been considered spoils of war by Abraham. However, gaining spoils of war was not the reason he set out after the aggressors. Abraham's intent was to liberate his nephew Lot and his people.

Notice that Abraham kept nothing for himself. He even said in verse 23 that the goods belonged to the king of Sodom. There was no increase for Abraham; therefore, even if the spoils of war were reckoned as tithable items, Abraham would have been exempt, because he did not have any spoils on which to tithe.

This example does not show that Abraham was obeying a universal tithing law that required him to give a tenth of the spoils of war to Melchizedec. It seems that the tenth of the recovered goods given to Melchizedec was an offering of thanks rather than a required payment on an increase.

One must take care not to read something that is not historical fact into this account. This account, which is used in the New Testament to show the superiority of the Melchizedec's priesthood, does not prove that Abraham was obeying a universal law of tithing. However, it does show Abraham's gratitude to God for his blessings.

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**JACOB'S VOW**

The second proof that is put forth for a universal tithing law is the account in which Jacob vows to give a tenth of all that God blesses him with:

*"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 you shall give me I will surely give the tenth to you" (Gen.28:20-22 KJV Para.).*

The word *if* is important in this account because Jacob is asking God to enter into an agreement with him. Jacob promises that, if God will bless him, he will give a tithe of these material blessings. Not only did Jacob ask God for food, clothing, protection, and peace as a condition of this agreement but also, he agreed to worship only God and call the place where the agreement was made 'God's House.'

If tithing were a universal law before Abraham was born and it existed during Jacob's lifetime, it would have been very presumptuous of Jacob to think he could bargain with God on this issue. To understand what is taking place in this account, we must find out what the circumstances were that made Jacob decide to make a vow.

Some people believe that God does not bargain with people; instead, he only dictates to them. However, the biblical fact is that God has negotiated many agreements with individual people besides the overall agreement that he made with the nation of Israel. Read the examples of Hannah, the mother of the prophet Samuel (1 Sam.1:1-28), and Jephthah, the Gileadite (Jdg.11:30-40). There are indeed many other bargains with God that were initiated by both men and women that are noted in the Bible. Moreover, in Ecclesiastes 5:2-5, King Solomon warns people to be careful about making and keeping such vows and covenants with God.

Notice the tremendous promises that God gave to Jacob. Jacob's vow (a personal contract with God) included a request for additional blessings based on his promise to honor God with an offering of a tenth of what God would give to him in the future.

Jacob's vow clearly states that if God would do these things, Jacob would further honor him with worship and obedience. Clearly, this event does not establish or prove a universal, perennial, or irrevocable law of tithing. What it does show is that Jacob made a covenant with God and was willing to worship and acknowledge God as his Creator, sustainer, provider, and protector.

If Jacob were obligated to pay a tenth to God because of some universal tithing law, why would he have to make a special covenant with God to give him a tenth? Jacob's example of a conditional contract with the Creator to tithe does not prove a universal tithing law existed before the Mount Sinai agreement with national Israel and cannot in any way be used as an example to impose and bind tithing on Christians who are under a New Covenant.

**AT SINAI**

At Mount Sinai, there was a people who had forgotten the most basic principles of God's law while they were captive slaves in the land of Egypt, but they would soon have this law revealed and bound on them as a nation: **Exodus 19:20-25 KJV**

*"And the Lord came down on mount Sinai, on the top of the mount: and the Lord called Moses up to the top of the mount; and Moses went up. And the Lord said to Moses, Go down, charge the people, lest they break through to the Lord to gaze, and many of them perish. And let the priests also, which come near to the Lord, sanctify themselves, lest the Lord break forth on them."*

*"And Moses said to the Lord, The people cannot come up to Mount Sinai: for you charged us, saying, Set bounds about the mount, and sanctify it. And the Lord said to him, Away, get you down, and you shall come up, you, and Aaron with you: but let not the priests and the people break through to come up to the Lord, lest he break forth upon them. So, Moses went down to the people, and spoke to them."*

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When the Israelites left Egypt, they took a great amount of material wealth from the Egyptians. However, no instructions can be found requiring that they pay tithes on this increase of material wealth. Later, when the Israelites took the spoils of war from the Midianites, they were not required to tithe on these spoils. Instead, they were to divide them among the people, the priests, and the Levites. See Num.31:26-30.

When there was a need to build the tabernacle, Moses asked the people to give freewill offerings for its construction. Why would he ask for these freewill offerings if there was a universal tithing system? There may have been as many as six million Israelites camped at Mount Sinai for almost a year, which would have been plenty of time to collect enough tithes and offerings to build a very large structure. This should be further proof that no universal tithing law existed before the Mount Sinai agreement with national Israel.

#### **THE TITHING LAW INSTITUTED**

One of the first clues concerning when the law of tithing was to take effect and the conditions that had to exist for it to apply to national Israel is found in Leviticus 25:1-2:

*"And the Lord spoke to Moses in mount Sinai, saying, Speak to the children of Israel, and say to them, When you come into the land which I give you, then shall the land keep a sabbath to the lord" (KJV).*

Only when the Israelites entered into the land that God would give them were they to keep the land rest and the Jubilee. This is an extremely important point because it clearly shows that some of the law of God about national Israel requires that the Israelites live in the land of their inheritance.

Although the law of tithing was given to the Israelites while they were sojourning in the wilderness, no tithes were collected from them during this time, because there was no increase to tithe on. The Israelites were nomads in the land. They wandered from place to place with their flocks and herds.

Moreover, they could not tithe on an increase, because God provided food and clothing for the Israelites while they lived in the wilderness. Because of the scarcity of the necessary items for survival, the Creator provided them daily during the entire forty years of Israel's punishment until they came to the borders of the land of Canaan. See Ex.16:8,12,35; Deut.29:5; Jos.5:12; Psa.105:40.

#### **THE TITHING LAW**

Among those who practice tithing as a doctrinal issue, there are a variety of viewpoints and methods used to determine what, when, and how one should tithe. Some pay a tenth on their gross income, some pay on their net income, and a few pay on the net increase of their material goods.

The Old Covenant tithing law that some try to apply to the elect of God today did not require that a person tithe on their total income, but only on the increase of the land.

If the question of what is to be tithed on were not hard enough by itself, the question of when to pay is even more complicated. Should a person tithe each pay period, at the end of the year, or every third year? Some believe there are three tithes that must be paid: the first to be used to support the ministry, the second to be used during God's annual observances and festivals, and the third to be given for the support of widows and orphans. Although these are difficult questions, it is very easy to understand the main issues and the purpose for the tithing system.

This widely misunderstood law was given to a specific nation, under a specific set of circumstances, and for a specific purpose. By disproving these misunderstandings and beliefs that have no historical or biblical basis, it will become clear that the tithing law given to ancient Israel is not applicable to the elect of God today. However, there are some important spiritual lessons to be learned from the law of tithing.

The law of tithing is first mentioned in Leviticus 27:30-33 and only speaks of animal and agricultural items being tithed. Some people might say God was just stating principles to follow when he gave these examples of the law of tithing. However, it seems highly unlikely that these were just examples of the overall principle of tithing, because the instructions that God gave are very detailed and specific:

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*"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 to 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 passes under the rod, the tenth shall be holy to the Lord. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed" (Lev.27: 30-33 KJV).*

"All the tithes of the land" clearly refers to the land of Canaan and other lands that God had promised to give them as a national inheritance. Leviticus, chapters 25, 26, and 27, speak specifically of the lands that the Israelites were to occupy. This is exactly how the ancient Israelites understood the law of tithing as indicated by historical evidence. The Israelites understood that the law of tithing only applied to the land of inheritance. And only those who had received this inheritance could tithe.

When the tribes of Israel were eventually removed from their land and dispersed to other geographical areas, they did not consider the produce of those lands to be tithable according to the law. The produce of these lands were considered to be impure and not suitable for use in supporting the temple service. See Judaism, Vol. II, p.71, by George Foot Moore and The Life and Times of Jesus the Messiah, Vol. I, p.9, by Alfred Edershiem.

#### **HOW THE TITHE WAS TO BE USED**

The purpose for the tithe is explained in the Book of Numbers:

*"And behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service when they serve, even the service of the tabernacle of the congregation" (Num.18:21 KJV).*

The tenth part of all the increase of animals and produce had to be used to pay the Levites for the services they performed in the tabernacle and in the temple at Jerusalem. However, this tithe of the land was not the Levite's only means of support, nor did their religious duties consume all of their time. They lived much as any other Israelite did when they were not performing their religious duties. Just as the priests had courses of service, the Levites also took turns in carrying out their Levitical responsibilities. When the Levites were not engaged in their religious duties, they could use their time as they desired.

Numbers 35:1-8 shows that the Levites would inherit certain cities and much of the land around them on which to raise their cattle and whatever else they wanted. This property was to be theirs forever (Lev.25:33-34). Because they had these cities and all this land, they could support themselves when they were not actively engaged in their ministry to the people of God.

The scriptures also list the stranger, the fatherless, and the widows as being eligible for extra support from the tithe that was used to support the poor (Deut.14:28-29).

#### **TITHABLE ITEMS**

Tithable items fell into two general categories: The increase of grain, vegetable produce, and fruit from trees, and the increase of domestic animals:

*"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 to 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 passes under the rod, the tenth shall be holy to the Lord" (Lev.27:30-32 KJV).*

M'Clintock and Strong's Cyclopaedia of Biblical Literature' states: "As the Mosaic law does not define what things are subject to this tithe, but simply says that it is to consist of both vegetables and animals [Lev.27:30], the Jewish canon enacted that as to the produce of the land 'whatsoever is esculent [edible], though still kept in the field, and derives its growth from the soil is tithable'." See the Mishnah, Maaseroth i,1 for clarification of this point.

It is important to understand the ultra-legalistic thought process of most of these Israelites in regard to the law of God. Many who kept the law, kept the letter of the law with great zeal (Lk.11:41:42). If tithes had to be paid on things other

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than agricultural goods and livestock, there is no doubt that these people would have conformed to the letter of the law.

When one reads the law of tithing, one will notice that nothing is mentioned about the tithe of money, fish, mining, or commerce. To claim that these things are tithable items is to read something into the law that is not stated there.

#### **THE FESTIVAL TITHE**

Deuteronomy, chapters 12 and 14, verify the agricultural nature of the law of tithing in ancient Israel and refer to a special tithe for the annual observances and festivals and poor Israelites. Whether or not these two additional tithes were separate from the regular tithe or were merely set aside every third year for this purpose is unclear from the context. Even Jewish authorities on the law differ on this point. This question is not necessarily pertinent to the discussion at hand and is only noted because some who hold to the doctrine of tithing use these two chapters of Deuteronomy to support their belief that Christians should pay three tithes.

The festival tithe (commonly called 'the second tithe') was not to be used within the Israelite's home territory: *"You may not eat within your gates your tithe of your corn [grain] or of your wine, or of your oil . . ."* (Deut.12:17; 14:22). The annual observances and festivals were very important to God and to the people of Israel because they pictured the seven steps in God's plan for the redemption of mankind.

The males were to give a special gift to God when they came before God on these special occasions:

*"Three times in a year shall all your males appear before the Lord your God in the place which he shall choose: in the Feast of Unleavened Bread, and in the Feast of Weeks, and in the Feast of shelters/ingathering; and they shall not appear before the Lord empty: [but] each with a gift in his hand, according to the blessing of the Lord your God that he has given you"* (Deut.16:16-17 Para.).

A gift or an offering was required, but the amount is not specified. The importance of this kind of offering and how it applies to true Christians will be explained later. Notice that this offering was not restricted to those who were required to pay tithes, but it was required of all males.

#### **THE TITHE FOR THE POOR**

*"And at the end of three years you shall bring forth all the tithe [commonly called 'the third tithe'] of your increase the same year and shall lay it up within your gates [i.e., home or property]"* (Deut.14:28 KJV).

This tithe was to be laid up within the person's property and the Levite, the stranger, the fatherless, and the widow were to partake of it:

*"And the Levite, (because he has no part nor inheritance with you), and the stranger, and the fatherless, and the widow, which are within your gates, shall come, and shall eat and be satisfied; that the Lord your God may bless you in all the work of your hand which you do"* (Deut.14:29 KJV).

Second Chronicles 31:6-11 refers to the law of tithing during the lifetime of King Hezekiah. At this time, the tithe consisted of the produce of the land and animals, some of which were stored in special chambers at the temple.

Without exception, the tithe was a tithe of produce or animals. There is no reference in the Bible to a tithe of monetary income, the selling or trading of wares, or any other source of income.

#### **The Temple Tax**

After the return from Babylonian captivity, Nehemiah required the Israelites to give an offering of one third of a shekel per year in addition to the regular tithe of their increase in order to support the service of the house of God (Nehe.10:32,35-39).

If the Jews had been tithing on all of their income, including both produce, animals, and money, no temple tax would have been necessary. The primary reason for the Jew's lack of support for the temple and the priesthood was due to being heavily taxed by their captors. Although Nehemiah assessed the third part of a shekel for the support of the temple, it was not a part of the tithing law as set forth by God.

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**WHAT IS REAL INCREASE?**

Those who insist on teaching the doctrine of tithing seem to be quite silent on the question of what real increase is. A word study into the meaning of the Hebrew words translated into the English as 'increase' in the Bible shows that an increase is anything that is over, above, and beyond one's expenses. These expenses include what it costs to live (e.g., food, clothing, shelter, education, insurance, health costs, taxes, the cost of earning a living, the cost of doing business.)

**Two Hypothetical Examples of the Tithing Principle**

1. A certain farmer grows 100,000 bushels of wheat in a one-year period. If this farmer used the principle of tithing as indicated in the Bible, and tithed only on his increase, he would deduct all living expenses and all costs of doing business from this amount. For example, if all of his expenses amounted to 99,000 bushels of wheat, the increase would be 1,000 bushels of wheat. If he tithed on his increase, the tithe would be 100 bushels of wheat. Of course, if there were no increase above his expense, he could not tithe because he would have no increase on which to tithe.
2. If this farmer also raised livestock and his herd or flock had an increase of only nine animals, the farmer would not be obligated to tithe on the increase of nine according to Leviticus 27:32-33, because the tenth animal was the one that was holy to the Lord.

**SUMMARY**

In summary, there is no scriptural evidence that the law of tithing required one, two, or three tenths of one's total income. The tithe was to be paid only on the increase of agriculture produce and livestock in the land of national Israel.

The law of tithing under the first agreement between God and national Israel was given specifically to fit the needs of that nation at that time in history.

Under the first agreement, God's worship system required that the Levites and priests serve God and the people in the place where God placed his name (this was Jerusalem after the temple was built) and throughout Israel where the people lived. Under this agreement, God also instituted national seasonal observances and festivals wherein all the males were required to attend at the place where God placed his name.

The law of tithing was designed for the following reasons:

1. To support the priesthood and other Levites in God's service
2. To be used to enjoy the annual observances and festivals
3. To help the widows, orphans, and strangers in times of need

Because the first covenant with national Israel has been canceled by God and a new one has been established through the sacrifice of the Messiah, Jesus Christ, there are now a whole new set of circumstances for the worshiper of God (Heb.8:6-10). Those who are called under the new covenant to participate in the first resurrection are not under the laws and rules of the first covenant in the same way ancient Israel was.

It is true that many of the terms, conditions, and laws of the first covenant were placed in the new covenant. However, the law of tithing is not one of them. It is impossible for Christians today to conform to the law of tithing as set forth under the agreement with national Israel, because the circumstances have changed. Today, national Israel does not exist under the rule of God, and there is no Levitical priesthood officiating at a place where God has placed his name. Until these circumstances change, absolutely no one can obey the law of tithing as originally given to ancient Israel.

**MALACHI CHAPTER THREE**

Many preachers have pounded the pulpit and repeated Malachi 3:7-10 in support of their belief of a universal tithing law. Although the prophet's indictment and stinging rebuke is indeed a condemnation for not giving tithes and offerings, it does not apply to the Father's elect children today.

In order to understand Malachi's message, one must understand to whom he is giving this reprimand. It is clear that he

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is not speaking to the Gentile nations nor is he speaking to the entire House of Israel, because the ten-tribe nation of Israel had been taken into captivity several hundred years before the ministry of Malachi. Although the first verses of Malachi 3 are prophetic, there can be no doubt that the only group of people he could be talking to are the House of Judah and perhaps a few from the House of Israel who were scattered around the area of Judea:

*"And I will come near to you to judgment; and I will be a swift witness against the sorcerers, and against the adulterers, and against false swearers, and against those that oppress the hireling in his wages, the widow, and the fatherless, and that turn aside the stranger from his right, and fear not me, says the Lord of hosts. For I am the Lord, I change not; therefore, you sons of Jacob are not consumed. Even from the days of your fathers you are gone away from my ordinances and have not kept them. Return to me, and I will return to you, says the Lord of hosts. But you say, Wherein shall we return?" (Mal.3:5-7 KJV).*

The main problem addressed here is that the people had almost entirely quit supporting the Levites with tithes and offerings and had become lax in their obedience to God's law. However, the Creator had promised to bless Israel with tremendous abundance (Deut.28) if they would keep their part of the covenant that they made with him at Mount Sinai.

#### **WILL A MAN ROB GOD?**

*"Will a man rob God? Yet you have robbed me. But you say, Wherein have we robbed you? In tithes and offerings. You are cursed with a curse: for you have robbed me, even this whole nation" (Mal.3:8-9 KJV).*

God is addressing the entire nation (House of Judah), when he says that they had robbed him. The covenant their forefathers had ratified at Sinai specifically stated they would obey whatever he asked them to do (Ex.19:5-8). One of the things he asked them to do was to give a tenth of their increase to him for the support of the Levites.

Because they were not tithing and giving offerings, which were also required, they were stealing the tithe that belonged to him by right of contract. God also tells them they had been cursed because they had robbed him and kept his tithe for their own use.

*"Bring all the tithes into the storehouse, that there may be food in my house, and test me, says the Lord of hosts, and see if I will open the windows of heaven to you, 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, says the Lord of hosts" (Mal.3:10-11 KJV Para.).*

Although the people were breaking the covenant, God was more than willing to forgive them and bless them. All they had to do was keep their part of the covenant: *"Honor the Lord with your substance, and with the first fruits of all your increase: So, shall your barns be filled with plenty, and your presses shall burst out with new wine" (Pro.3:9-10 KJV).*

The prophet Nehemiah, a contemporary of Malachi reprimanded the House of Judah for the same reasons that Malachi did:

*"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 everyone 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 to the treasuries" (Nehe.13:10-12 KJV).*

During the ministries of Malachi and Nehemiah, there were very hard times in the land of Judah. Many were in debt, and food supplies were very short; however, this situation was allowed to come on them because of their disobedience to God's law. See Deut.28.

#### **The Storehouse**

What and where were the storehouses Malachi referred to? Some people believe that there were storehouses scattered all over Israel; however, the storehouse that Malachi spoke of was at the temple in Jerusalem. These storehouses originated during the reign of King Hezekiah about the eighth century B.C., in which Hezekiah required the people of Jerusalem to bring a tenth of the produce to the temple:

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*"Moreover he [Hezekiah] commanded the people that dwell in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the Lord. And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. And concerning the children of Israel and Judah, that dwell in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated to the Lord their God, and laid them by heaps" (2 Chron.31:4-6 KJV).*

### **The People's Generosity**

The people of Jerusalem and the people in the surrounding areas brought a tenth of their increase. 2 Chronicles 31:7-10 tells us that the people brought so much that it had to be piled up outside of the temple. Upon hearing of the people's generosity, Hezekiah had storage rooms built in the temple in order to store the tithes the people brought.

Although the principle of blessings for obedience is clearly shown in the third chapter of Malachi, there is no indication whatsoever that the law of tithing is a part of the new covenant. To say these scriptures are an indictment against all peoples and nations because they do not tithe is a misrepresentation of what God intended to be conveyed by Malachi.

Although the first few verses of Malachi 3 seem to be prophetic, Malachi was plainly addressing this chapter to the nation of Judah, which was under a curse because they were not tithing and supporting the Levites as they had agreed to do. This chapter hardly applies directly, or literally to Christians.

Just because parts of the Book of Malachi refer to the 'end of the age' does not mean that the entire book is prophetic. If one believes that Malachi 3:8-10 applies in a dual sense to the end of the age, as well as Malachi's day, then one must completely and totally disregard the contextual setting of the chapter.

If we take an honest look at Malachi, chapter 3, in context, what Malachi was inspired to say cannot in any way be used to establish the premise that there is a universal tithing law, nor does Malachi give any authority to enforce the law of tithing on the elect of God today. Taken at face value, Malachi 3:8-10 is completely understandable in its historical context. To read more into these scriptures than was intended in order to gain financial support for the church and the ministry is totally unwarranted and unnecessary.

### **NEW TESTAMENT TITHING**

The important questions for Christians today in regard to tithing are the following: Is tithing a requirement under the new covenant? If so, how must it be collected and administered? If tithing is not required, how does one fulfill one's obligation to support the church and its ministry?

### **RENDER TO CAESAR THE THINGS THAT ARE CAESAR'S**

Most proponents of tithing today use the following New Testament text to prove that the law of tithing is binding on Christians today:

*"And they sent out to him their disciples with the Herodians, saying, Master, we know that you are true, and teach the way of God in truth, neither care you for any man: for you regard not the person of men. Tell us therefore, What think you? Is it lawful to give tribute to Caesar, or not? But Jesus perceived their wickedness, and said, Why tempt you me, you hypocrites? Show me the tribute money. And they brought to him a penny. And he said to them, Whose is this image and superscription? They said to him, Caesar's. Then said he to them, Render therefore to Caesar the things which are Caesar's; and to God the things that are God's. When they had heard these words, they marveled, and left him, and went their way" (Matt.22:16-22 KJV).*

Does this text show that the law of tithing is binding on Christians today? No, it does not! Tithing is not mentioned or alluded to in this text. When Matthew 22:15 is read, the motive for the Pharisee's question becomes clear. *"The Pharisees took counsel how they might entangle him in his words."*

Jesus' words in verses 16-22 were spoken in the context of answering an attempt of the Pharisees to trap him into saying something that could be considered sedition or rebellion against the Roman government. If he did, they would have had a reason to bring an accusation against him before the Romans. These men were very foolish, because Christ understood

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their motives and said, *"Render to Caesar the things that are Caesar's."*

The Jews were a conquered people. They were not sovereigns over their property or their lives. All that they possessed belonged to Caesar. They lived or died by the will of Caesar. When Jesus said, *"Render to Caesar what is Caesar's,"* he was not making a superficial statement, because Caesar owned everything by right of conquest.

The only thing Caesar could not control or own was the will and spirit (mind) of this conquered people, which was theirs to do with as they pleased. Each Jew had the prerogative to either obey Caesar or to obey God. Disobedience to Caesar brought physical punishment. But disobedience to God had even more far-reaching consequences.

The question here was not one of tithes or even money. The question was about who one should obey—"Caesar, or God?" Jesus gives the right answer: *"When they had heard these words, they marveled, and left him, and went their way"* (v22).

#### **THE TITHING OF THE SCRIBE & PHARISEES**

*"Woe to you, scribes and Pharisees, hypocrites! for you pay tithes of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought you to have done, and not to leave the other undone"* (Matt.23:23 KJV).

The Scribes and Pharisees were very careful to pay tithes on small amounts of herbs and spices that they probably had grown in a small pot or garden.

*"And the Lord said to him, Now do you Pharisees make clean the outside of the cup and the platter; but your inward part is full of ravening and wickedness. You fools, did not he that made that which is without make that which is within also? But rather give alms of such things as you have; and behold, all things are clean to you. But woe to you, Pharisees! for you tithe mint and rue and all manner of herbs and pass over judgment and the love of God: these [former] ought you to have done, and not to leave the other [latter] undone. Woe to you, Pharisees! for you love the uppermost seats in the synagogues, and greetings in the markets"* (Lk.11: 39-43 KJV).

The Scribes and Pharisees were very legalistic, and they meticulously tithed the smallest increase of their herb garden, which was done to fulfill the law of tithing that concerned agricultural goods produced from the land. Jesus said they were right in giving to God what was rightfully his. However, Jesus brings to light a serious attitudinal problem these people had in regard to their fellow man and the rest of God's law. Moreover, Jesus reprimands them for their legalistic, hypocritical, and loveless attitude.

The Levitical Priesthood were still in authority and officiating in religious matters during Christ's lifetime, so the tithe was still to be paid to them under the law of tithing. Only after Jesus' death and resurrection was the agreement with national Israel revised and replaced with a far better one.

#### **THE LABORER'S HIRE**

Another scripture that is often quoted in an attempt to prove that the law of tithing is still binding is Luke 10:7:

*"And in the same house remain, eating and drinking such things as they give: for the laborer is worthy of his hire. Go not from house to house"* (KJV).

In this account, Jesus sent out the seventy disciples to preach about the Kingdom of God and he told them not to take any money with them, but to accept what is provided for them along the way (Lk.10:1-12). Many people use this text to say that Christians should tithe and that the ministry must be the recipient of these tithes because they are the laborers of the church. Indeed, one who labors in the proclamation of the gospel is worthy of his hire.

In order to understand the meaning of Luke 10:7, one must understand the circumstances that surrounded those whom Jesus sent forth to proclaim the gospel message. They left their jobs in order to become laborers of the gospel; therefore, their means of support came from those whom they served through the proclamation of the gospel or through the supernatural works that they bestowed on those with whom they came in contact. See also Matt.10:5-10.

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It is not wrong for those who serve the church and do the work of the church full or part-time to be compensated for this work.

Some people think that they are worthy of their hire, and they may or may not be right. The measure of whether one is worthy or not depends entirely on the service rendered. Many quasi-Christian evangelists, preachers, and teachers believe that they are worthy to be kept in the style of kings and they live in opulence with private aircraft, mansions, and a host of servants. Where do these people of such supposed great ability and service get their examples for such treatment? Their examples for such treatment are not found in the Bible; instead, their example is the society around them.

For the servants of the elect to live in opulence, while those whom they are to serve live in constant need is nothing short of criminal and a gross violation of the law of love.

Those who call themselves 'ministers' of the living God and draw substance from the church beyond what is just and prudent are stealing from God and his people. Misappropriation or mismanagement of what is given to God is gross misconduct and will be dealt with very severely in the day of judgment by God the Father.

#### **Where Should Financial Support Come From?**

If the law of tithing is not binding on the elect of God today, from where does the financial support for the work of the ministry and the proclamation of the gospel come?

God does not need human instruments to proclaim his message. The fact is that God is powerful enough to proclaim his message without our help. However, he has purposed to use people to perform much of this work for him.

But how will the ministry be supported if people do not tithe? Paul supported himself a good deal of the time, and God provided for Elijah through miracles (1 Kgs.17:13-16, 19:4-8). We humans tend to forget that God is all powerful. For him to provide food, shelter, protection, and financial help for his elect is a small thing in comparison to what he is doing to sustain his physical creation. God can and will provide for those who ask of him in faith. However, just because he can and does provide, does not mean that a Christian can neglect their responsibility to assist in the sustaining of those who are engaged in the work of the gospel when it is prudent or necessary.

#### **WHERE YOUR TREASURE IS**

*"Do not lay-up treasures for yourselves on earth, where moth and rust does corrupt, and where thieves break in and steal: But lay-up treasures for yourselves in heaven, where neither moth nor rust can corrupt, and where thieves cannot break in nor steal: For where your treasure is, that is where your heart is" (Matt.6:19-21 Para.).*

Just what is your treasure? What is the most treasured thing a person can possess? Is it money, friends, houses, fine clothes, jewelry? Or is it the one thing that money cannot buy—life? Are not all things secondary to one's life? Without life there is nothing. The thing God wants his elect children to store up in heaven is righteous character that will endure forever. Wherever one places one's effort and one's life is where one's treasure is.

#### **PHYSICAL THINGS WILL PERISH**

Above all other people on earth, Christians should realize that the physical things of this life are meaningless when compared to the eternal rewards offered by God the Father. Most people treasure their physical life above all else, but Jesus says the higher priority should go to the things of the spirit:

*"And he said to them, Take heed, and beware of covetousness: for a man's life consists not in the abundance of the things which he possesses. And he spoke a parable to them, saying, The ground of a certain rich man brought forth plentifully: And he thought within himself, saying, What shall I do, because I have no room where to bestow my fruits? And he said, This will I do: I will pull down my barns, and build greater; and there will I bestow all my fruits and my goods. And I will say to my soul, Soul, you have much goods laid up for many years; take your ease, eat, drink, and be merry. But God said to him, You fool, this night your soul shall be required of you: then whose shall those things be, which you have provided? So is he that lays up treasure for himself, and is not rich toward God" (Lk.12:15-21 KJV). See also Lk.12:31-34.*

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Jesus does not mean that the elect should not be wealthy; however, he does mean that wealth should not be one's main priority.

Laying up treasure in heaven involves putting God first in our lives and seeking the eternal things of righteousness and the Kingdom of God more than the physical temporary things of this life.

In this parable Jesus refers to the law of tithing when he speaks about one's priorities in life. If one's first priority is putting self and material gain ahead of God and others, one is laying up treasures on earth, not in heaven. Where one's treasure is indicates where one's heart is.

The apostle John wrote, *"Beloved I wish above all things that you may prosper and be in health, even as your soul prospers"* (3 Jn.2).

#### **THE PRINCIPLE OF WORK FOR PAY**

Many people believe that the elect will not support the church or its work if they are not required to tithe. This is a valid concern but giving is still a personal commitment. If a person is unwilling or unable to provide material support for the church and its work, it is a matter that needs to be dealt with between God and that person, because God knows the heart. For one person to condemn another because of the degree of material support a person gives or does not give is wrong, because only God knows the attitude and heart of an individual.

Those who come under the new covenant during the gospel age must strive to bring every thought and aspect of their life into conformity with this covenant. A person who has accepted its terms and conditions cannot withhold any facet of their life. True Christianity is not to be taken lightly. The commitment to the Father and Jesus Christ must be total and is the most serious commitment a person can ever make with their life.

Many preach that tithing should be done out of a sincere desire to please God. Although they are misguided and uninformed on the subject, they are at least demonstrating a genuine desire to put God first in this area of their life. Unfortunately, many have been preaching the doctrine of tithing to further their own interests. Instead of being honest and forthright in teaching the truth about this subject, they pervert the scriptures and place unnecessary burdens on people.

Even if the law of tithing were applicable today, over 99% of those who profess to obey it are in violation of this law in one point or another, especially in the point of tithing on one's monetary income.

Although there is not one scripture in the entire New Testament that instructs the elect of God to observe the law of tithing as stated under the first agreement with national Israel, there are many scriptures that instruct the elect to freely share their skills, talents, time, and material goods to support the church and those who labor in the gospel.

#### **THE ATTITUDE OF GENEROSITY**

The attitude of generosity is repeatedly stressed as being a desirable character trait, but selfishness is strongly condemned:

*"There is that scatters, and yet increases; and there is that withholds more than is right, but it tends to poverty. The liberal soul shall be made fat: and he that waters shall be watered also himself"* (Pro.11:24-25 KJV).

*"But this I say, he that sows sparingly shall also reap sparingly; and he that sows bountifully shall also reap bountifully. Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity: for God loves a cheerful giver"* (2.Cor. 9:6-7 Para.).

The Bible clearly shows that generosity is one of the major character traits of God the Father and our Savior:

*"Let nothing be done through strife or vainglory; but in lowliness of mind let each esteem others better than themselves. Look not every man on his own things, but every man also on the things of others. Let this mind be in you, which was also in Christ Jesus"* (Phil.2:3-5 KJV).

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**THE MELCHIZEDEC PRIESTHOOD**

There is no doubt that God directed the Israelites to tithe in order to support the Levites and the Levitical priesthood, and most professing Christian ministers recognize that they are not Levites or a continuation of the Levitical priesthood. However, with this admission comes the problem of how to legitimize the receiving of tithes.

Many teach that, after Jesus became the High Priest in heaven, (after the order of Melchizedec), he assumed the function of the Aaronic priesthood and made those who were to minister to his Father's elect children a part of this priestly order. Others believe that after Jesus' resurrection, the authority and responsibility for shepherding God's people passed from the Levitical priesthood to the apostles and then to the eldership. Because of these beliefs, most professing Christian ministers assume that they have the right to accept tithes from those under their authority.

Although these beliefs may seem to have some merit, there was no transfer of authority and responsibility from the Levitical priesthood to the elders of the congregations of God. Moreover, the elders of the early church were not a part of the priestly order of Melchizedec. The spiritual leaders of the congregations of God have a distinctly different purpose and responsibility in the plan of God for the salvation of humanity. Furthermore, there are a number of false assumptions that have been made by biblical scholars, quasi-Christians, and spiritual leaders of the elect that need to be dealt with in order to clearly understand the authority of those who will serve the elect as spiritual leaders during the end of the age.

It is clear that Jesus Christ is now of the priestly order of Melchizedec (Heb.6:20; 7:1-28), so many assume that the ministers of Christ are also ordained to this priestly order; however, this is a false assumption. The scriptures clearly show that it is only Christ who is of this order. Nowhere in the New Testament is there even the slightest hint that those who minister to the elect of God during the gospel age of salvation are ordained into the Melchizedec priesthood. **Hebrews 5:1-10 KJV**

*"For every high priest taken from among men is ordained for men in things pertaining to God, that he may offer both gifts and sacrifices for sins: Who can have compassion on the ignorant, and on them that are out of the way; for that he himself also is compassed with infirmity. And by reason hereof he ought, as for the people, so also for himself, to offer for sins" (vs.1-3).*

Here, we find that those of the Levitical priesthood were imperfect, and they had to have a sacrifice made for their own sins, which is the first clue to understanding why the spiritual leaders of the congregations of God are not of the Melchizedec order of priests. They cannot be of this order because they do not have the authority to offer gifts and sacrifices for others. This is also one of the reasons why the authority of the Levitical priesthood was not transferred to the spiritual leaders of the congregations of God.

*"And no man takes this honor to himself, but he that is called of God, as was Aaron. So also, Christ glorified not himself to be made an high priest; but he that said to him, You are my Son, today have I begotten you. As he said also in another place, You are a priest for ever after the order of Melchizedec" (vs.4-6). See Psa.110:4.*

Just as the Creator God (Jesus Christ) called Aaron to the priesthood, God the Father personally chose and ordained Jesus Christ to the priestly order of Melchizedec. Search the Bible from the beginning to the end and you will find only one person of human origin who was ordained to the priestly order of Melchizedec; that person is Christ.

*"Who in the days of his flesh, when he had offered up prayers and supplications with strong crying and tears to him that is able to save him from death, and was heard in that he feared; Though he were a Son, yet learned he obedience by the things which he suffered; And being made perfect, he became the author of eternal salvation to all them that obey him; Called of God an high priest after the order of Melchizedec" (vs.7-10).*

*"Where Jesus entered as a forerunner for us, having become a high priest forever according to the order of Melchizedec" (Heb.6:20 Para.).*

Although the elect of God are a royal priesthood (1 Pet.2:9), they are not at this time part of the priestly order of Melchizedec. It is only Jesus Christ that is of the order of Melchizedec. It should be evident that the spiritual leaders within the church during the gospel age of salvation have a completely different ministry from Jesus Christ who ministers to the Father's elect children as a high priest. Moreover, they have a different ministry from the Levitical priesthood who will

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minister to physical Israel.

**Melchizedec, a Superior Priesthood**

The writer to the Hebrews explains why the Melchizedec priesthood is far superior to the Levitical priesthood, which was demonstrated when the Levites symbolically paid tithes to Melchizedec through Abraham.

*"For truly 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 [Melchizedec] whose descent is not counted from them [the Levites] received tithes of Abraham, and blessed him [Abraham] that had the promises. And without any contradiction the lesser is blessed by the better. And here men that die [the Levites] receive tithes; but there he [Melchizedec] receives them of whom it is witnessed that he lives [an eternal being]. And as I may so say, Levi also, who received tithes, paid tithes in Abraham. For he [Levi] was still in the loins of his father [Abraham] when Melchizedec met him" (Heb.7:5-10).*

Verses 5-10 clearly show the distinction between the Levitical priesthood and the priestly order of Melchizedec. The Levitical priesthood is a physical priesthood, which is inferior to the order of Melchizedec, which is a spiritual priesthood.

*"But this man [Jesus Christ], because he continues for ever, has an unchangeable priesthood" (Heb.7:24 KJV).*

Verse 24 is extremely important because some who minister within the congregations of God believe that this scripture proves that they are of the Melchizedec order of priests by virtue of being in a leadership position.

A more literal translation of the phrase 'an unchangeable priesthood' is 'a priesthood which passes not from one to another.' If the Melchizedec priesthood cannot be transferred from one to another and is an order of priests that must be entered into, men who believe that they are of the priestly order of Melchizedec are mistaken, because the scriptures clearly show that Jesus Christ is the only human who has entered into this order of priests.

The message of Hebrews 7 is that now we have a perfect high priest who sprang out of Judah, not Levi, who is able to bridge the gap between man and God the Father, which enables man to come into God's presence.

**A Perfect High Priest Hebrews 7:11-16 KJV**

*"If therefore perfection were by the Levitical priesthood, (for under it the people received the law,) what further need was there that another priest should rise after the order of Melchizedec, and not be called after the order of Aaron? For the priesthood being changed, there is made of necessity a change also of the law" (vs.11-12).*

Verse 12 is often used to substantiate the claim that today's spiritual leaders have the authority to collect tithes from God's people, because the priesthood is now changed. But is this what this text actually says? Verse 12 concerns the law that regulated who may officiate as high priest of the nation of Israel. Only a man who is of the tribe of Levi and of the bloodline of Aaron can become a high priest of national Israel. This law has never been changed. The prophet Ezekiel says that after Christ's return, descendants of Aaron will still officiate as high priests. The law that has been changed; is how one may access God the Father. Prior to Jesus Christ, no human could access God the Father. But now, this law is changed. Now, through Jesus Christ who is descended from the tribe of Judah, the Father's children may come into his presence.

Under the first agreement with national Israel, the High Priest acted as a bridge between God and his people. Because the High Priest himself was guilty of sin and under the death penalty, he was also in need of a perfect sacrifice and a perfect high priest to act as an intermediary between himself and God:

*"For he of whom these things are spoken pertains to another tribe, of which no man gave attendance at the altar. For it is evident that our Lord sprang out of Judah; of which tribe Moses spoke nothing concerning priesthood. And it is yet far more evident: for that after the similitude of Melchizedec there arises another priest, Who is made, not after the law of a carnal commandment, but after the power of an endless life" (vs.13-16).*

Because of the imperfection of both the sacrifices and the High Priest of Israel, no human could pass beyond the Creator God into the presence of God the Father. But why wasn't this possible? The reason is that the Father dwells in heaven,

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and any human who is allowed to come into his presence must be totally sinless, holy, and righteous. No human could qualify or had the authority to go before him prior to the sacrifice of Jesus Christ, because before the advent of Christ, all people were sinners and under the death penalty for the violation of the Father's law. Therefore, in order to solve this problem a new spiritual high priest had to be ordained after the Melchizedec order of priests, which is a sinless spiritual priesthood. See Gen.14:18; Psa.110:4.

Hebrews 7:11-16 shows a change in the conditions of the first agreement with national Israel; this change allows the elect of God during the gospel age of salvation to go directly before God the Father without going to a physical priest and having him speak to God on their behalf, which was done under the first agreement with ancient Israel:

*"Therefore, when Christ came into the world, he said: 'Sacrifice and offering you did not desire, but a body you prepared for me; with burnt offerings and sin offerings you were not pleased. Then I said, 'Here I am—it is written about me in the scroll—I have come to do your will, O God'. . . . He sets aside the first to establish the second. . . . Day by day every priest stands and performs his religious duties; again, and again he offers the same sacrifices, which can never take away sins. But when this priest had offered for all time one sacrifice for sins, he sat down at the right hand of God" (Heb. 10:5-12 NIV).*

Jesus Christ is now the High Priest who sits at the right hand of God the Father in heaven. And because of his sacrifice and the new agreement, there is now a new life-giving way to gain access to the very presence of God the Father.

*"Having therefore, brethren, boldness to enter into the holiest by the blood of Jesus, By a new and living way, which he has consecrated for us, through the veil, that is to say, his flesh; And having an high priest over the house of God" (Heb.10:19-21 KJV).*

*"But now has he obtained a more excellent ministry, by how much also he is the mediator of a better agreement, which was established upon better promises" (Heb.8:6 KJV).*

### **Our High Priest**

Jesus Christ now holds an extremely important position that is vital to our salvation. He is our high priest. It is because he lives that he is able to be our high priest and intercede on our behalf before the Father:

*"Seeing then that we have a great high priest, that is passed into the heavens, Jesus the Son of God, let us hold fast our profession. For we have not an high priest which cannot be touched with the feeling of our infirmities; but is in all points tempted like as we are, yet without sin" (Heb.4:14-15 KJV). See also Heb.2:14-18; 9:7-28.*

Jesus Christ is now a spiritual high priest after the order of Melchizedec, which is a higher order of priests than the Aaronic priesthood, because it is a spiritual order of priests. Jesus Christ did not replace the physical Aaronic order of high priests; he is above the Aaronic priesthood. Aaron's descendants through Zadok will still be high priests during Christ's reign as King of kings and Lord of lords when he rules the earth from Jerusalem after his return. See Ezekiel, chapters 40-48.

From what is said in the above scriptures about the order of Melchizedec, it should be obvious that no one who serves the elect under Jesus Christ is a part of the order of Melchizedec. Moreover, none of those who serve Jesus Christ as his ministers are spiritual priests or spiritual high priests in heaven. Only Jesus Christ is in heaven serving the elect as their high priest before God the Father.

Those who serve the elect of God serve them in a much different capacity than the Aaronic priesthood served ancient Israel and in a much different way than Jesus Christ now serves the elect.

### **The Changing of the Covenant**

What many fail to understand about the New Covenant, which Jesus established with his death and resurrection, is that it pertains to two distinctly different peoples. It is a covenant with the physical people of national Israel that will be implemented after Christ's return as King of kings, and it is a covenant with those whom the Father calls to be his elect children during the gospel age of salvation. It is the portion of the covenant that concerns the Father's elect children that is the better covenant spoken of by the writer to the Hebrews.

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The covenant with national Israel still contains provisions for a physical high priest and priesthood, whereas the covenant with the Father's elect contains a provision for a spiritual high priest (Jesus Christ). No physical high priest can intercede on their behalf to the Father. However, those of the Father's earthly nation of kings and priests have the ability to intercede on behalf of each other under certain circumstances. See Jms.5:16; 1 Jn.5:14-17; Eph.6:17-19.

The writer to the Hebrews explains the cancellation of the first covenant with national Israel and the establishment of a new agreement with national Israel and the Father's elect children of his new creation.

**Hebrews 8:6-9, 13**

*"But now has he [Jesus Christ] obtained a more excellent ministry, by how much also he is the mediator of a better covenant, which was established on 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 said, Behold, the days come, says 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, says the Lord" (vs.6-9 Para.).*

Because national Israel did not keep the agreement that their ancestors made with the Creator God at Mount Sinai, God has canceled it and made another that is far superior.

*"In that he said, A new covenant, he has made the first old. Now that which decays and waxes old is ready to vanish away" (v13 Para.).*

The first agreement that the Creator God (Jesus Christ) made with national Israel was ready to vanish and it did vanish with the destruction of the temple in 70 A.D. The first covenant that God made with national Israel is no longer valid, it has been replaced with a new agreement that will be formalized after Christ's return and the gathering of national Israel.

The biblical fact is that the spiritual leaders who serve the Father's elect children during the gospel age of salvation are a separate and distinct ministry from the Melchizedec ministry of Jesus Christ and the ministry of the Levitical Priesthood to national Israel, because they are separated and ordained for a distinctly different purpose.

**DID THE APOSTLES COLLECT TITHES?**

If tithing were a Christian principle, there would likely be some reference to the apostles collecting or distributing tithes. An example of people involved in supporting the ministry and the church is that of Ananias and Sapphira and their land sale:

*"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 has Satan filled your heart to lie to the holy spirit, and to keep back part of the price of the land? While it remained, was it not your own? and after it was sold, was it not in your own power? why have you conceived this thing in your heart? you have not lied to men, but to God" (Acts 5:1-4 KJV).*

Most people who practice tithing today would say that Ananias and Sapphira had lied about the sale price of their property so that they would not have to pay so much tithe; however, this is not the case at all, notice what Peter says to them:

*"While it remained, was it not your own? and after it was sold, was it not in your own power? why have you conceived this thing in your heart? you have not lied to men, but to God" (Acts 5:4 KJV).*

Peter did not mention anything about tithes or offerings. He said the money was theirs. Neither God nor the church were entitled to any part of this money until it was pledged to the church. Only after the pledge was made did the money belong to God. Ananias and Sapphira's sin was not that of failing to tithe or give a proper offering. Their sin was lying.

**THE FINANCIAL SUPPORT OF THE APOSTLE PAUL**

Anyone who has read the writings of Paul should have observed that he did not water down the truth of God. He preached all the truth and did not hold back correction when it was necessary. In his first letter to the Corinthians, Paul shows them

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that they had a problem with their spiritual attitude, behavior, and understanding and he tells them how to correct these problems:

*"And I, brethren, could not speak to you as to spiritual, but as to carnal, even as to babes in Christ. I have fed you with milk, and not with meat: for hitherto you were not able to bear it, neither yet now are you able. For you are yet carnal: for whereas there is among you envying, and strife, and divisions, are you not carnal, and walk as men? For while one says, I am of Paul; and another, I am of Apollos; are you not carnal?" (1 Cor.3:1-4 KJV).*

*"To this very hour we have gone hungry and thirsty, without even enough clothes to keep us warm. We have been kicked around without homes of our own. We have worked wearily with our hands to earn our living . . ." (1 Cor.4:11-12 LBP).*

Paul and the others who served with him were not collecting tithes and offerings from the Corinthians; they were supporting themselves as they taught these people God's truth. In this letter, Paul enumerates many of the Corinthians' problems and tells them what to do to correct these problems. It only seems logical that if Paul and the others with him were authorized to receive tithes, he would have also mentioned this in the long list of problems that those at Corinth needed to correct.

1 Corinthians 9:1-15 is often quoted to prove that the law of tithing is binding on the elect today, but this is not Paul's intent:

*"I am an apostle, God's messenger, responsible to no mere man. I am one who has actually seen Jesus our Lord with my own eyes. And your changed lives are the result of my hard work for him. If in the opinion of others, I am not an apostle, I certainly am to you, for you have been won to Christ through me. This is my answer to those who question my rights. Or don't I have any rights at all? Can't I claim the same privilege the other apostles have of being a guest in your homes? If I had a wife, and if she were a believer, couldn't I bring her along on these trips just as the other disciples do, and as the Lord's brothers do, and as Peter does? And must Barnabas and I alone keep working for our living, while you supply these others?" (vs.1-6 LBP).*

Apparently, someone at Corinth had questioned Paul's apostleship and he was setting the record straight. Although Paul was a tentmaker and more than likely supported himself by working in this trade as indicated in Acts 18:3 and 20:34, it seems that the church at Corinth was supporting the efforts of others while they labored in the gospel, but they were not supporting Paul who had raised up this church:

*"What soldier in the army has to pay his own expenses? And have you ever heard of a farmer who harvests his crop and doesn't have the right to eat some of it? What shepherd takes care of a flock of sheep and goats and isn't allowed to drink some of the milk? And I'm not merely quoting the opinions of men as to what is right. I'm telling you what God's law says. For in the law God gave to Moses he said that you must not put a muzzle on an ox to keep it from eating when it is treading out the wheat. Do you suppose God was thinking only about oxen when he said this? Wasn't he also thinking about us? Of course, he was. He said this to show us that Christian workers should be paid by those they help. Those who do the plowing and threshing should expect some share of the harvest. We have planted good spiritual seed in your souls. Is it too much to ask, in return, for mere food and clothing?" (vs.7-11 LBP).*

Paul tells them here that all those who labor in the gospel should be paid for their effort. Doesn't it seem a bit strange that Paul did not quote the tithing law to get his point across? Paul had been a strict Pharisee (Acts 26:4-5); he knew the law extremely well and he knew that the law of tithing did not apply during the gospel age of salvation, which is why he never mentions it in his reprimands to the churches or to individuals.

*"You give them to others that preach to you, and you should. But shouldn't we have an even greater right to them? Yet we have never used this right but supply our own needs without your help. We have never demanded payment of any kind for fear that, if we did, you might be less interested in our message to you from Christ" (v12 LBP).*

Paul clearly shows that it is the responsibility of the elect to support those who labor full-time in the church and the gospel. Paul had a right to expect to be supported by the congregation at Corinth, but he did not ask for this support while he was there.

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*"Do you 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 has the Lord ordained that they which preach the gospel should live of the gospel" (vs.13-14 KJV).*

There is no doubt that Paul is talking about the Levites who received tithes and offerings in payment for their service at the temple and to the people. However, the point he is stressing is that those who preach the gospel should be supported by those to whom the gospel is preached.

*"Don't you realize that God told those working in his temple to take for their own needs some of the food brought there as gifts to him? And those who work at the altar of God get a share of food that is brought by those offering it to the Lord. In the same way the Lord has given orders that those who preach the Gospel should be supported by those who accept it. Yet I have never asked you for one penny. And I am not writing this to hint that I would like to start now. In fact, I would rather die of hunger than lose the satisfaction I get from preaching to you without charge" (vs.13-15 LBP).*

One thing to remember is that one spiritual law of God is just as important as another. The apostle James says, *"Whoever shall keep the whole law, and yet offends in one point, he is guilty of violating the whole law"* (Jms.2:10 Para.).

For the apostle Paul to unilaterally make a decision to temporarily suspend the tithing law for the congregation at Corinth would have been to defy God and reject his calling to preach the truth. The apostle Paul makes no mention of tithes at all, he does not even infer that tithes should be paid. The whole context is wages for service rendered.

There are some people who believe that the spiritual leaders of the church should support themselves as Paul did for much of his ministry. However, just because a man becomes a spiritual leader within the congregations of God, it does not mean that he somehow has more time, substance, and energy than any other member of the church. Doing the work of the ministry takes extra time, money, and energy. A married or single spiritual leader must take much time from his family or his personal pursuits in order to properly fulfill his responsibility.

#### **THE COLLECTION AT CORINTH**

In 1 Corinthians, chapter 16, there is an account that many people who worship on the first day of the week use to justify their tithing and offering practices:

*"Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do you. Upon the first day of the week let every one of you lay by him in store, as God has prospered him, that there be no gatherings when I come. And when I come, whomsoever you shall approve by your letters, them will I send to bring your liberality to Jerusalem" (1 Cor.16:1-3 KJV).*

It is interesting to note that during 41-54 A.D. there was a drought, which was predicted by the prophet Agabus that encompassed a large part of that area around Jerusalem. Moreover, there is always a need for food during and after a drought because it takes time for the land to become productive again. In all likelihood these were the circumstances that necessitated the collections made by the apostle Paul:

*"And in these days came prophets from Jerusalem to Antioch. And there stood up one of them named Agabus and signified by the spirit that there should be great drought throughout all the world: which came to pass in the days of Claudius Caesar" (Acts 11:27-28 KJV).*

It seems that the apostle Paul wrote 1 Corinthians in late spring of 55 A.D., and he began a collection that was meant for drought relief. Paul also mentions this collection in his letter to the congregation of God at Rome (about 58 A.D.):

*"But now I go to Jerusalem to minister to the saints. For it has pleased them of Macedonia and Achaia to make a certain contribution for the poor saints who are at Jerusalem. It has pleased them verily; and their debtors they are. For if the Gentiles have been made partakers of their spiritual things, their duty is also to minister to them in carnal things. When therefore I have performed this, and have sealed to them this fruit, I will come by you into Spain" (Rom.15:25-28 KJV).*

This account speaks about an offering of produce for those at Jerusalem, but it never mentions tithing.

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In his second letter to Corinth, Paul states again that he took nothing from them in the way of physical support:

*"Have I committed an offence in abasing myself that you might be exalted, because I have preached to you the gospel of God freely? I robbed other churches, taking wages of them, to do you service. And when I was present with you, and wanted, I was chargeable to no man: for that which was lacking to me the brethren which came from Macedonia supplied: and in all things I have kept myself from being burdensome to you, and so will I keep myself" (2 Cor. 11:7-9 KJV).*

If those in the other congregations that Paul mentions were required to tithe, why would Paul have felt he was robbing them in order to serve the congregation at Corinth. Because Paul had been a well-educated legalistic Pharisee, and of the tribe of Benjamin (not Levi) he knew that he had no right to the tithes under God's first agreement with national Israel. Clearly, he and the other apostles and elders were supported through voluntary offerings by God's people. There is no scripture in the entire New Testament that indicates otherwise.

#### **PAUL'S KINDNESS**

Some people believe that the apostle Paul was a hard-hearted person, but the contrary is true. He was very kind, caring, and merciful, even to his own hurt. Paul had a right to be supported by those he was serving but he did not take what was rightfully his, because he did not want to offend the members of the Corinthian congregation:

*"I have coveted no man's silver, or gold, or apparel. Yes, you yourselves know, that these hands have ministered to my necessities, and to them that were with me. I have showed you all things, how that so laboring you 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 20:33-35 KJV).*

The apostle Paul and others who served the elect of God practiced what they preached. They worked long and hard to support themselves in order to preach the gospel and serve God's people:

*"Don't you remember, dear brothers, how hard we worked among you? Night and day we toiled and sweated to earn enough to live on so that our expenses would not be a burden to anyone there, as we preached God's Good News among you" (1 Thes. 2:9 LBP).*

*"For you well know that you ought to follow our example: you never saw us loafing; we never accepted food from anyone without buying it; we worked hard day and night for the money we needed to live on, in order that we would not be a burden to any of you. It wasn't that we didn't have the right to ask you to feed us, but we wanted to show you, firsthand, how you should work for your living" (2 Thes. 3:7-9 LBP).*

What is totally lacking in the writings of Paul is any insistence for the elect of God to observe the law of tithing. However, Paul does have much to say about a giving attitude and that the elect of God should give to support those who serve them as elders and laborers in the gospel. Paul never quotes or refers to the law of tithing when discussing the matter of support for the church and the ministry. But why not? The reason is that Paul knew the law of tithing did not apply to the elect of God during the gospel age of salvation.

#### **HISTORIANS AND NEW TESTAMENT TITHING**

Historical evidence also proves that tithing has not been required of the children of God during the gospel age of salvation:

"It is admitted universally that the payment of tithes or the tenth of possessions for sacred purposes did not find a place within the Christian church during the age covered by the apostles and their immediate successors" (Hastings Dictionary of the Apostolic Church).

"The Christian church depended at first on voluntary gifts from its members" (Encyclopedia Britannica).

"It [tithing] was not practiced in the early church"; "The Christian church depended at first on voluntary gifts from its members" (Encyclopedia Americana).

"The early church had no tithing system—it was not that no need of supporting the Church existed or was recognized,

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but rather that other means would suffice" (The Catholic Encyclopedia).

In the Schaff-Herzog Encyclopedia of Religious Knowledge, it is explained that when the tithing concept was first adopted by the Catholic Church, it was voluntary in nature. But, at the Synod of Macon in the year 585 A.D., payment of tithes was made compulsory under threat of excommunication. Secular authorities were then used to enforce this demand.

"In the early Christian church, the custom of consecrating to religious purpose a tenth of income was voluntary, and it was not made obligatory until the Council of Tours in 567 A.D. The second Council of Macon, in 585, enjoined the payment of tithes under pain of excommunication" (article 'Tithes'). M'Clintock and Strong's Cyclopedia of Biblical Literature.

It is interesting to note that nowhere in the historical records of the early church or the New Testament writings can one find a record of the church financing its efforts or the ministry through the tithing system.

The early church did not practice the law of tithing given to Israel in the wilderness, but how and why was this law imposed on professing Christianity as a means of financial support? Early church history shows that the Catholic Church changed the way that it thought the church should be financed, and most of professing Christianity today accepts the Catholic church's teaching in this matter.

The historical record, and the New Testament scriptures prove that obligatory tithing was not taught or practiced by the early Christian church.

It becomes apparent when one searches history and the scriptures that there is no historical or scriptural authority whatsoever for carrying over and modifying (almost beyond recognition, as some have done) the law of tithing that was given to ancient Israel.

#### **THE REJECTION OF TRUTH**

The origin of professing Christianity's tithing system can easily be found by anyone who wishes to investigate the subject. But as always, many who come to know and understand the truth of God will refuse to accept or obey it.

To reject truth is willful sin. To those who are truly Christians and the elect of God, the writer to the Hebrews says of this type of attitude:

*"For if we sin willfully after that we have received the knowledge of the truth, there remains no more sacrifice for sins, But a certain fearful looking for of judgment and fiery indignation, which shall devour the adversaries" (Heb.10:26-27 KJV).*

Jesus Christ says that we can know a person's spiritual condition by their fruit:

*"Beware of false prophets, which come to you in sheep's clothing, but inwardly they are ravening wolves. You shall know them by their fruits. Do men gather grapes of thorns, or figs of thistles? Even so every good tree brings forth good fruit: but a corrupt tree brings forth evil fruit. A good tree cannot bring forth evil fruit, neither can a corrupt tree bring forth good fruit. Every tree that brings not forth good fruit is hewn down and cast into the fire. Wherefore you shall know them by their fruits" (Matt.7:15-20 KJV).*

#### **AN INDICTMENT FOR THIS AGE**

Ezekiel, chapter 22, is part of a dissertation about the national and personal sins of Israel. Within this chapter, the prophet Ezekiel serves an indictment from God on the people of Israel. Ezekiel gave this indictment and warning message about 127 years after the ten-tribe House of Israel had been taken into captivity by a foreign power. Whether or not the House of Israel received this prophetic message at that time; it is clear that this message has a contemporary meaning for the scattered House of Israel today:

*"There is a conspiracy of her prophets in the midst thereof, like a roaring lion ravening the prey; they have devoured souls; they have taken the treasure and precious things; they have made her many widows in the midst thereof. Her priests [pastors and ministers] have violated my law and have profaned my holy things: they have put no difference*

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*between the holy and profane, neither have they made a difference between the holy and the profane . . ."* (Ezk.22: 25-26 KJV).

Most professing Christian church leaders know that they are teaching tithing in opposition to biblical truth. But rather than repent and teach the truth of God, they refuse to do so and tenaciously hold onto their teaching of tithing for their own gain.

No person or organization has ever had the authority to bind anything on the elect of God unless it can be proven from the Bible that it has already been bound in heaven. Unless today's tithing system within the congregations of God can be biblically proven as a valid way to financially support the church, it has no place in the true church of God.

#### **NEW COVENANT LIBERTY**

The first covenant between God and national Israel had a physical priesthood as the mediator between God and man and animal sacrifices, which had to be offered to cover the sins of the people. This system was to be supported by mandatory tithes on the agricultural and animal production of the land plus freewill offerings from all Israelites.

Under the New Covenant that is made with individuals who are called to become children of God during the gospel age of salvation, Jesus Christ is the High Priest, Advocate, and Mediator between the Father and his elect children. This new covenant is described in the letter to the Hebrews, chapter 8:

*"He [Jesus Christ] 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 [the Israelites], he said, Behold, the days come, says 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, says the Lord" (Heb.8:6-9 Para.).*

The new covenant is a better covenant and supersedes the first agreement that was made with national Israel. It is clear that the law of tithing that God gave to Israel does not apply to the elect of God today, because none of the conditions for its practice exist today. Moreover, the elect of God today have entered into a new and different relationship with the God family.

The fact is that the agreement that the Father's elect children have with him does not contain many of the laws, terms, and conditions that were in the agreement with ancient Israel, such as circumcision, sacrifices, a multiple tithing system, and many other requirements that were specifically given to the ancient Israelites for that day of salvation.

But just because a Christian does not have to abide by the Levitical tithing law does not mean that he is absolved of all responsibility to support the church and its work. One who uses the liberty of not being required to give a specific percentage of their increase as an excuse not to support the church or its work is violating many important spiritual principles about their responsibilities toward God, his people, and the church.

#### **STEWARDSHIP**

Jesus gave his Father's earthly children a commission embodying an outward concern for others. How the work of the church is to be supported is taught throughout the biblical record. The early disciples clearly understood how the work of the church was to be supported and the method they used is the one we should use today. There was no confusion or misunderstanding regarding this matter in the early church.

Paul was inspired to reveal that much of what was written as God's word before the gospel age of salvation is to be used to guide our lives today. If the tithing system given to ancient Israel were to be used literally as a guide for the support of the church, only people who make their living from growing agricultural products and animals would be required to give and bear the responsibility for the support of the church.

Although the giving of a set percentage of one's income to help support the church, its work, and the poor is a good practice, there is a far better and more rewarding method for this support, which is set forth in the Bible. Besides the law

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of tithing, God provided another way for those who were not covered by the tithing system to have a part in supporting the Levites, the priesthood, the poor, and the temple system of worship. This method is the giving of freewill offerings, which is still a method that is binding on the elect of God today.

**WRITTEN FOR THE ELECT TODAY**

Christ and the apostles taught from the Books of the Law, the Writings, the Prophets, and the Psalms. The prophet Isaiah said that the Savior would come and magnify these teachings (Isa.42:21). Jesus said that he taught his disciples the true meaning of the laws, principles, and precepts that had been inspired to be written down centuries before.

Speaking of the people and the events that were recorded in the inspired writings, Paul wrote the following:

*"Now all these things happened to them for examples: and they are written for our admonition, on whom the ends of the world are come" (1 Cor.10:11 KJV).*

*"All scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness: That the man of God may be perfect, thoroughly furnished to all good works" (2.Tim.3:16-17 KJV).*

**OFFERINGS**

The prophet Malachi makes a very important point that applies to the elect of God today and their responsibility to give offerings to God. Malachi 3:8-9 records that the nation of Israel had robbed God of tithes and *offerings*. However, these *offerings* were not a part of the law of tithing. They were freewill offerings that the people had to give to show their appreciation and gratitude to God for the blessings he had bestowed on them.

Although historical and biblical evidence proves beyond doubt that the elect of God are not obligated to observe the law of tithing, the holy scriptures also prove that the elect are robbing God and themselves if they do not freely and generously give offerings to support the body of Christ (the church) and its work.

After the Creator God had given the instructions to build the tabernacle, he requested that the Israelites bring an offering with which to construct the building (Ex.25:2-3). However, God did not specify the exact amount that each person should give; he left the amount to each individual's discretion.

The Creator also commanded the Israelites to bring gifts to him on a regular basis: *"Three times in a year shall all your males appear before Jehovah your God in the place which he shall choose: . . . they shall not appear before the Lord God empty; [but] each with a gift in his hand, according to the blessings of the Lord God your God which he has given you" (Deut.16:16-17 Para.).* Again, the gift or offering was required, but the amount of the gift is not specified.

**The Terumah**

*"Speak to the children of Israel, that they bring me an offering: of every man that gives it willingly with his heart you shall take my offering. And this is the offering which you shall take of them; gold, and silver, and brass" (Ex.25:2-3 KJV).*

Here, the English word *offering* has been translated from the Hebrew word *terumah*, which means *a contribution*. Simply put, God requested a contribution to build the tabernacle. Chapters 35 and 36 show that the Israelites contributed more than enough for the work of the tabernacle.

**The Terumah Minah**

*"And there you 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 first of your herds and of your flocks" (Deut.12:6). See also Deut.23:23.*

Here, the English word 'freewill' is translated from the Hebrew word 'minah', which means 'a gift'. Notice that these gifts were in addition to tithes and sacrificial offerings.

**Many Examples of Freewill Offerings**

In the Bible, there are many examples of people freely giving to God and others. When the tabernacle and altar were to be dedicated, the princes of Israel brought wagons, oxen, silver, gold and much more to be used in the service of the

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tabernacle. See Num.7:1-25.

The prophet Nehemiah and many others gave of their time and energy to bring wood to the temple for the burnt offerings. There is no doubt that this was a considerable undertaking, because there were a tremendous number of burnt offerings made each year at the temple:

*"And we cast the lots among the priests, the Levites, and the people, for the wood offering [qorban, which is an offering to be brought through unselfish labor], to bring it into the house of our God, after the houses of our fathers, at times appointed year by year, to burn on the altar of the Lord our God, as it is written in the law" (Nehe. 10:34 KJV).*

*"Thus cleansed I them from all strangers, and appointed the wards of the priests and the Levites, everyone in his business; and for the wood offering, at times appointed, And for the first fruits. Remember me, O my God, for good" (Nehe.13:3031 KJV).*

### **The Corban Offering**

Mark 7:9-13 records Jesus' reprimand to the Pharisees for having the wrong attitude toward giving:

*"And he said to them, Full well you reject the commandment of God, that you may keep your own tradition. For Moses said, Honor your father and your mother; and, Whoever curses father or mother, let him die the death: But you say, If a man shall say to his father or mother, It is corban, that is to say, a gift, by whatsoever you might be profited by me; he shall be free. And you suffer him no more to do ought for his father or his mother; Making the word of God of no effect through your tradition, which you have delivered: and many such like things do you" (KJV Para.).*

The Greek word *corban*, which is used to explain the Pharisees' wrong attitude toward giving, is from the Hebrew word *qorban*, which means *an offering or oblation of self-sacrifice coming from one's life substance*.

The Pharisees were so perverted in their view of what they thought was righteousness that they twisted and manipulated the laws of God to fit their own selfish desires. The Living Bible gives a good translation of Christ's reprimand in Mark 7 and puts what he said in a proper perspective:

*"You are simply rejecting God's laws and trampling them under your feet for the sake of tradition. For instance, Moses gave you this law from God: 'Honor your father and mother'. And he said that anyone who speaks against his father or mother must die. But you say it is perfectly all right for a man to disregard his needy parents, telling them, 'Sorry, I can't help you! For I have given to God what I could have given to you.' And so, you break the law of God in order to protect your man-made tradition. . ." (Mk. 7:9-13 LBP).*

Speaking of a time far into the future after the Kingdom of God is established on earth and all mankind is living in peace, the prophet Ezekiel writes:

*"For at Jerusalem in my holy mountain, says the Lord, all Israel shall worship me. There I will accept you and require you to bring me your offerings and the finest of your gifts" (Ezk.20:40 LBP).*

The Old Testament is full of examples of the Creator God requesting and receiving gifts, contributions, and freewill offerings. However, did the Creator God who became Jesus Christ need anything that his human creation could give him? Humans do not have the ability to supply God's needs. But they can give something that God the Father and Jesus Christ want. God the Father and Jesus Christ want their human creation to have an attitude of giving and sharing.

### **THE ATTITUDE UNDER THE NEW COVENANT**

Under the new agreement, a person's attitude is more important than their overt actions, because this is where the thought process of spiritual sin begins. The physical act of sin is just the manifestation of what begins and is nurtured in one's mind. It is not the amount that one gives in support of the church and its work or how often one gives to the church or its work that is important to the Father and Jesus. It is one's attitude toward giving and sharing that is important, because one's attitude shows where one's heart is.

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The responsibility to give is far greater under the new agreement than under the old, because the guidelines are different. Under the new agreement, one must give because they want to and not because they are required to give. Spiritual Christianity—true Christianity—involves internalizing God's way of life and living it from the heart. True Christian giving is to be based on freely, cheerfully, and liberally giving and sharing from the heart.

#### **THE WORK OF THE CHURCH**

*"For whosoever shall call on the name of the Lord shall be saved. How then shall they call on him in whom they have not believed? and how shall they believe in him of whom they have not heard? and how shall they hear without a preacher? And how shall they preach, except they be sent? as it is written, How beautiful are the feet of them that preach the gospel of peace, and bring glad tidings of good things" (Rom.10:13-15 KJV).*

It takes a vast amount of effort, time, talent, and money to preach and teach the truth of God to this sick and dying world. Although God could supply all of the material needs of the church and its work if he wanted to, he expects us to adopt the attitude of giving and supporting his work as part of our spiritual growth process. See Matt.28:19-20.

#### **EXAMPLES OF GIVING**

One reason that the writings of the Law, the Prophets, and the Psalms were preserved was so that the Father's elect children could use them as a guide for spiritual growth. Therefore, we should seriously consider the examples of giving and sharing that are recorded for our benefit.

However, to use Abraham's and Jacob's example of giving and God's tithing system for ancient Israel as the authority to legislate tithing as a requirement on the elect of God today is a misapplication of these examples. There is a vast difference between someone who decides from his heart to willingly and cheerfully dedicate a portion of his substance toward supporting the church and its work and someone who is commanded to do so or made to feel guilty if they do not.

#### **A GIVING CHURCH**

An excellent example of giving and sharing from the heart is that of the church at Philippi. These early Christians seem to have been more spiritually mature and expressed more of the right kind of love and spiritual fruit than some of the other churches that Paul served.

The tone of Paul's letter to the Philippians, though full of instruction and reprimands, is warm and reflects a positive confidence that the church is generally healthy spiritually. The tone is quite different from that of the letters to Corinth. Is it significant that more than any other Church, the Philippians were faithful in supporting Paul even when he was in other areas and should have been supported by others?

*"Notwithstanding you have well done, that you did communicate with my affliction. Now you Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but you only. For even in Thessalonica, you sent once and again to my necessity. Not because I desire a gift: But I desire Fruit that may abound to your account. I have all, and abound: I am full, having received of Epaphroditus the things that were sent from you, an odor of a sweet smell, a sacrifice acceptable, well-pleasing to God. But my God shall supply all your need according to his riches in glory by Christ Jesus" (Phil.4:14-19 KJV).*

The Philippians set an excellent example, and the positive assurance Paul gave them that God would supply their needs applies to anyone who is spiritually mature and fulfilling their responsibilities before God.

#### **AUTHORITY TO RECEIVE SUPPORT**

There is no doubt that it is the elects' responsibility to support the church and its work of proclaiming the gospel. The apostle Paul speaks about this obligation many times in his letters to the churches. Moreover, he tells the Corinthians it was his right to receive this support (1 Cor. chp.9; 2.Cor.chp.11), and he speaks of the generosity of the Philippians, the Galatians, and other churches. The churches of Paul's time supported the efforts of the ministry with freewill offerings as we who are called by God today should also do.

Paul's clear instructions in 1 Timothy 5:17-18 show that those who serve Christ as spiritual leaders of the elect and labor in the proclamation of the gospel have the right to receive support from those they serve. Every spiritually mature Christian

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who is seeking to live in accordance with God's way will endeavor to fulfill their responsibility to help support the church and its work:

*"Let the elders that rule well be counted worthy of double honor, especially they who labor in the word and doctrine. For the scripture says, You shall not muzzle the ox that treads out the corn. And, The laborer is worthy of his reward" (1. Tim.5:17-18 KJV).*

**THE RIGHT PRIORITIES**

*"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 knows that you have need of all these things. But seek you first the kingdom of God, and his righteousness; and all these things shall be added to you" (Matt.6:31-33 KJV).*

The elect are instructed not to be overly anxious or concerned about the physical, everyday needs of life. One thing a true Christian should realize above all else is that, if their priorities are not correct, they are walking on dangerous ground. Seeking the Kingdom of God cannot take second place to anything else in a Christian's life.

Jesus says, *"Seek you first the Kingdom of God"* (Matt.6:33). The elect of God have been called to be God the Father's sons and high officials in his spiritual government (Rev.5:10; 20:4-6). For a Christian to place anyone or anything above their calling and worship of God is indeed sad, because it shows a great lack of understanding of what is being offered by their heavenly Father.

Do we take care of all our material needs and desires first, and then think about the material needs of the church and its work?

The Father and Jesus Christ certainly do not intend that we prove our righteousness by starving or not properly fulfilling our personal responsibilities to our families. One caution we find over and over in the Bible is to avoid becoming too concerned with physical goods and appearances. One of the Ten Commandments deals with the very human problem of covetousness. None of us is immune to it and we should not overlook how spiritually devastating covetousness can be. Paul called it idolatry (Col.3:5) because it results in putting God in a secondary position. In the context of Christian generosity, Paul writes:

*"Let him that is taught in the word communicate [in the sense of sharing material goods [See Phil.4:14-15] to him that teaches in all good things. Be not deceived; God is not mocked: for whatsoever a man sows, that shall he also reap. For he that sows to his flesh shall of the flesh reap corruption; but he that sows to the Spirit shall of the Spirit reap life everlasting" (Gal.6:6-8 KJV).*

Paul uses the same analogy in discussing the subject of giving with the Corinthians:

*"But this I say, He which sows sparingly shall reap also sparingly; and he which sows bountifully shall reap also bountifully. Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity: for God loves a cheerful giver. And God is able to make all grace abound toward you: that you, always having all sufficiency in all things, may abound to every good work" (2 Cor.9:6-9 KJV).*

Jesus said the following about the principle of generosity:

*"Give, and it shall be given to you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that you mete withal it shall be measured to you again" (Lk.6:38 KJV).*

The principle of reaping what we sow applies in every area of life, but it particularly applies in the realm of Christian giving and sharing. This is a living spiritual principle that is as much in effect today as in the days of Solomon. Solomon expresses this empirical principle:

*"Cast your bread on the waters: for you shall find it after many days" (Ecc.11:1 KJV).*

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**THE WIDOW'S MITE**

*"And he [Jesus] looked up and saw the rich men casting their gifts [Greek: doron. English: a present, sacrifice, gift or offering.] into the treasury. And he saw also a certain poor widow casting in thither two mites. And he said, Of a truth I say to you, that this poor widow has cast more than they all: For all these have of their abundance cast into the offerings of God: but she of her penury has cast in all the living that she had" (Lk.21:1-4 KJV).*

Does God expect us to give all we have to the church and its work and live in poverty? No, he does not! Nowhere does God teach that people should give until they are impoverished. The Bible teaches just the opposite. Instead, we are expected to use good judgment and give as we are able and sometimes sacrifice if there is a necessity to do so.

Regardless of what some people think, adherence to the law of tithing in this age of salvation is not the key to financial success. However, placing the worship of God and obedience to his truth first in our lives is the key to eternal success. A person can give a tenth of everything he has to the church and its work and still go into poverty simply because *"Time and chance happens to us all"* (Ecc.9:11). If a person makes poor financial decisions, his finances are doomed to failure no matter how much, or how long one may have tithed or given and shared with others.

God does not expect us to give everything we possess. In Luke 21: 1-4, Jesus shows that the Father looks at the attitude of an individual, not on the amount of the offering. The rich men gave much, but by comparison the widow gave far more. God wants us to give and share the amount that reflects, in our particular circumstances, the commitment to put him and his way of life first.

**BE CAREFUL HOW YOU GIVE**

*"Take heed that you do not your alms before men, to be seen of them: otherwise, you have no reward of your Father which is in heaven. Therefore, when you do your alms, do not sound a trumpet before you, as the hypocrites do in the synagogues and in the streets, that they may have glory of men. Verily I say to you, They have their reward. But when you do alms, let not your left hand know what your right hand does: That your alms may be in secret: and your Father which sees in secret himself shall reward you openly" (Matt.6:1-4 KJV).*

**THE GENEROUS CHRISTIAN**

The parable of the sheep and the goats has much to do with the support of the church and its work. Many people understand the first part of this parable, but very few understand who is being referred to in the last part.

*"When the Son of man shall come in his glory, and all the holy angels with him, then shall he sit on the throne of his glory: And before him shall be gathered all nations: and he shall separate them one from another, as a shepherd divides his sheep from the goats: And he shall set the sheep on his right hand, but the goats on the left" (Mat.25:31-33 KJV).*

Here, there is a separation of sheep and goats, which represents two groups of people. One group is to be given a reward as shown in verses 34-40, and the other group is to be punished as shown in verses 41-46. But why is there a separation?

**Those at His Right Hand**

*"Then shall the king say to those at his right hand, Come, you blessed of my Father, inherit the kingdom prepared for you from the foundation of the world. For I was hungry, and you gave me food to eat: I was thirsty, and you gave me drink to drink: I was a stranger, and you took me in: Naked, and you clothed me: I was sick, and you visited me: I was in prison, and you came to me. Then shall the righteous ask him, Lord, when did we see you hungry, and fed you or thirsty, and gave you drink? When did we take you in as a stranger or naked, and we clothed you? Or when did we see you sick, or in prison, and came to you? And the king shall answer and say to them, truly I say to you, inasmuch as you have done it to one of the least of these my brethren, you have done it to me" (Matt.25: 35-40 Para.).*

**Who Are the Brethren In Verse 40?**

Many people think that the brethren spoken of in verse 40 are one's fellow man, and that the principle is one of being neighborly and kind to one's fellow man. This may be true in a broad sense. However, the entire context of the chapter is Christ rewarding his followers (i.e., the Father's elect children).

Here, the English word *brethren* is translated from the Greek word *adelphos*, which generally denotes one's *near kinsman*

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or a *person of close association*. Moreover, the disciples and followers of Christ are a part of his family. Although there are other meanings to this word, such as *mankind* or *countrymen*, in this parable the word is clearly in the context of a close relationship.

Are all people who are living in sin and going about their evil ways the brothers of Christ? No, they are not. The scriptures are very clear as to the identity of Christ's brothers.

*"While he yet talked to the people, behold, his mother and his brethren stood without, desiring to speak with him. Then one said to him, Behold, your mother and your brethren stand without, desiring to speak with you. But he answered and said to him that told him, Who is my mother? and who are my brethren? And he stretched forth his hand toward his disciples, and said, Behold my mother and my brethren! For whosoever shall do the will of my Father which is in heaven, the same is my brother, and sister, and mother"* (Matt.12:46-50 KJV).

#### **Those at His Left Hand**

*"Then shall he say also to them at his left hand, Depart from me, you cursed, into everlasting fire, prepared for the devil and his angels: For I was hungry, and you did not give me any food: I was thirsty, and you gave me nothing to drink: I was a stranger, and you did not help me: naked, and you did not clothe me: sick, and in prison, and you did not visit me. Then shall they also ask him, when did we see you hungry, or thirsty, or a stranger, or naked, or sick, or in prison, and did not minister to you? Then he shall say to them, Truly I say to you, inasmuch as you did it not to one of the least of these, you did it not to me. And these shall go away into everlasting punishment: but the righteous into life eternal"* (Matt.25:41-46 Para.).

The lesson of this parable is very clear, when it is viewed in the context of the Father's elect children who are also the brothers of Jesus Christ. If one who professes to follow Christ is unwilling to give compassion and support to his spiritual brothers, he cannot be given eternal life. God the Father and Jesus Christ want to share everything that they have with those who are called to salvation. Giving and sharing are attributes of godly character, and in order to qualify for the Kingdom of God, a person must have this character trait. Those who willfully neglect the support of the church and its work are treading on dangerous ground and should examine their attitude toward their brothers in Christ.

#### **SUPPORT FOR A COLLECTIVE WORK**

Some people might believe that a Christian must belong to a collective work or organized group and support it or he will be condemned by God for not supporting his church and its work. However, the scriptures do not support such a concept.

Most of this world is deceived as to what a true follower of Christ is and how a Christian should behave. A Christian does not have to be part of a collective or organized work in order to fulfill his obligation to perform the Christian endeavor. To fellowship and to work with a dedicated group of loving Christians is indeed a wonderful experience and a tremendous opportunity for spiritual growth. However, there are some who cannot fellowship or help in a collective or organized work, because of circumstance, such as geographical location, distance, or other constraints.

This paper is not written to make anyone feel guilty or to gain support for this or any other particular collective work. The intent is to help the Christian to understand and be able to place the concept of tithing and the giving of offerings in the proper perspective within one's own life. Some may not be able to find a group of true Christians to fellowship with or a group with which they agree in regard to the method of performing the Christian commission. Therefore, they may wish to remain autonomous in their Christian endeavor. Remember, God is interested in one's attitude.

A Christian can do their own personal work for God and be as dedicated a servant and disciple of our Savior as one who is part of a collective work. One's walk with God is an individual matter, not a collective situation. However, if one claims to be part of a collective work, the scriptures clearly show that one should support it with effort, finances, prayers, or whatever one is able to give or share.

Whether or not a person is part of a collective work, it is the individual Christian's responsibility to sort out how to apply the principle of giving and sharing as indicated in the biblical record. Giving, sharing, and an outgoing concern for others are not optional attitudes for a Christian, they are the foundation upon which godly character is built.

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**A MINIMUM REQUIREMENT**

A point that escapes many when studying the subject of tithing is that the tithe was the minimum that God expected to be given to him for the support of the temple service and other services to Israel. Besides the tithe, God expected the Israelites to give generous offerings in the form of festival offerings and freewill offerings.

The tithe was the lowest acceptable level of giving, not the maximum acceptable level. If an Israelite gave just ten percent of his increase, he was only giving the minimum required. The Bible has many things to say about those that only do the minimum:

*"But which of you, having a servant plowing or feeding cattle, will say to him by and by, when he is come from the field, Go and sit down to meat? And will not rather say to him, Make ready wherewith I may sup, and gird yourself, and serve me, till I have eaten and drunken; and afterward you shall eat and drink? Does he thank that servant because he did the things that were commanded him? I think not. So likewise, you, when you have done all these things which are commanded you, say, We are unprofitable servants: we have done that which was our duty to do" (Lk.17:7-10).*

Christ says that those who only do that which is required of them are unprofitable servants.

**THE LUKEWARM CHRISTIAN**

*"And to the angel of the church of the Laodiceans write: These things says the Amen, the faithful and true witness, the beginning of the creation of God; I know your works, that you are neither cold nor hot: I would that you were cold or hot. So then because you are lukewarm, and neither cold or hot, I will [am about to] spue you out of my mouth. Because you say you are rich, and increased in goods, and have need of nothing; and know you not that you are wretched, and miserable, and poor, and blind and naked: I counsel you to buy of me gold tried in the fire, that you may be rich; and white raiment, that you may be clothed, and that the shame of your nakedness does not appear; and anoint your eyes with eye-salve, that you may see. As many as I love, I rebuke and chasten: be zealous therefore, and repent" (Rev.3:14-19 KJV).*

There are many lessons a Christian can learn from this warning to the Laodiceans, and one of the most important is that God does not tolerate minimum performance. Those who have been called to be a son of God must endeavor to be zealous in their commitment to God. Jesus Christ says if one is doing the minimum that is required, he is unprofitable, and if one is lukewarm in his commitment to God, he is in grave danger of being cast out of the body of Christ.

God does not require or expect his elect children to give or share what they do not have. Furthermore, he will not condemn those who cannot give or share because of circumstances beyond their control or because of poverty. Giving materially to support the church and its work or others should not be done to the point of impoverishment, because our Father in heaven wants us all to prosper (Jn.10:10; 3 Jn.2).

**GOOD WORKS**

*"Now there was at Joppa a certain disciple named Tabitha, which by interpretation is called Dorcas: this woman was full of good works and almsdeeds which she did. And it came to pass in those days, that she was sick, and died: whom when they had washed, they laid her in an upper chamber. And forasmuch as Lydda was nigh to Joppa, and the disciples had heard that Peter was there, they sent to him two men, desiring him that he would not delay to come to them. Then Peter arose and went with them. When he was come, they brought him into the upper chamber: and all the widows stood by him weeping, and showing the coats and garments which Dorcas made, while she was with them. But Peter put them all forth, and kneeled down, and prayed; and turning him to the body said, Tabitha, arise. And she opened her eyes: and when she saw Peter, she sat up. And he gave her his hand, and lifted her up, and when he had called the elect and widows, presented her alive" (Acts 9:36-41 KJV).*

This account emphasizes Tabitha's giving attitude. She was a person of good works, and one who gave the gift of her time, energy, and physical substance. We do not know the reason why God gave her back her physical life. However, we do know that he placed a great deal of importance on her giving attitude, because he inspired her attribute of giving to be mentioned twice.

Another record of a giving attitude is that of the centurion Cornelius:

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*"There was a certain man in Caesarea called Cornelius, a centurion of the band called the Italian band, A devout man, and one that feared God with all his house, which gave much alms to the people, and prayed to God always. He saw in a vision evidently about the ninth hour of the day an angel of God coming into him, and saying to him, Cornelius. And when he looked on him, he was afraid, and said, What is it, Lord? And he said to him, Your prayers and your alms are come up for a memorial before God . . . And said, Cornelius, your prayer is heard, and your alms are had in remembrance in the sight of God" (Acts 10:1-4; 31).*

Concerning giving, Paul writes:

*"Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity: for God loves a cheerful giver" (2 Cor.9:7 KJV).*

Here, the English word *cheerful* is translated from the Greek word *hilaros* which means *merry, willing, voluntarily*.

A major reason for developing a giving attitude is to practice being like Christ. Paul says to be Christ-minded:

*"Let this mind be in you, which was also in Christ Jesus" (Phil.2:5 KJV).*

What was Christ's mind like? Jesus Christ who was the Creator God gave all that he had for humanity; he gave up his immortality to become a human and gave his life for all of humanity. We who have been chosen to follow him are admonished to have the same mind he has.

How can a person who professes to be a follower of Jesus Christ and his heavenly Father have a selfish attitude? A generous, giving, and sharing attitude is a godly character trait, which anyone who professes to be one of the Father's elect children should be perfecting as one grows in the grace and knowledge of God the Father and Jesus Christ.

In the biblical record, there are many examples of how to give to and share with the church, the work of the church, the ministry, fellow Christians, and others. But how do we give the ultimate gift to God the Father and Jesus Christ? What is the gift that they earnestly desire with all their being?

First, one must know what gift is desired. A clue can be found by examining the things that God wants to give those whom he has called to salvation. He says he wants to give eternal life. He says through the apostle Paul:

*"Eye has not seen, nor ear heard, neither has it entered into the heart of man, the things which God has prepared for them that love him" (1 Cor.2:9 KJV). See also Isa.64:4.*

In the parable of the sheep and goats (Matt.25:34), Jesus says, *"Come you blessed of my Father inherit the kingdom prepared for you from the foundation of the world."* It is clear from these and many other scriptures that God the Father and Jesus Christ want to share eternity with those called to salvation.

But how can this be accomplished unless those the Father calls respond positively to his teachings. The greatest gift we can give God the Father and Jesus Christ is obedience to the principles that have been given to us so that we can enter into the Kingdom of God as members of his divine family. Therefore, one who fails to learn the lesson of giving and sharing deprives himself of a vital dimension of what true Christianity is all about.

#### **ANONYMITY IN GIVING**

In a few countries around the world, the governments allow their citizens to deduct charitable gifts from their taxable income, whether they are given to churches or other organizations. These gifts must be recorded, and proof must be kept to substantiate actual donations.

There are two problems associated with this kind of record keeping. The first is that it eliminates the anonymity of the giver, which allows others to view their personal interaction with God. The second problem is that people tend to impute motives and draw conclusions from this information.

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The second problem is destructive to the one doing the judging. Jesus' example of the rich men and the widow's mite clarifies this problem. Only God knows the hearts and attitudes of people and he alone has the knowledge and the right to judge the attitude of giving. Outward appearances are often very deceiving.

God is not necessarily interested in the amount of effort expended or the size of the offering. However, he is very interested in the attitude of the giver because the attitude shows the degree of one's spiritual conversion. No human has the right to judge another's Christianity purely on the basis of his gifts and offerings to a collective group or to individuals.

This judgment is beyond the responsibility and understanding of any individual and simply should not be done because it is usurping God's prerogative to be the judge of our efforts. It would seem far better to give anonymously and keep this most precious relationship private between the one giving and God than to go public with it.

However, there could be benefits to having the donations on record in countries where one is allowed to increase his income by claiming this tax benefit. The key to giving privately or openly is of course the degree of trust and confidence one has in those handling the gifts and offerings and one's own attitude toward God in the giving process.

#### **THE TITHE AND THE OFFERINGS**

For the ancient Israelite, tithing was not a complex issue. Only people who farmed the land or raised animals were required to tithe. If a person was required to tithe, the requirement was that a tenth of the increase had to be given to God. However, all Israelites were required to give mandatory and freewill offerings for the support of the priesthood and the needy. If the Israelites had been faithful in giving these offerings, all of their needs would have been supplied.

There were fundamental differences between the tithe and the offerings. The tithe was determined by God and could not be adjusted either up or down and it remained at the fixed rate of one tenth of what was produced from the land.

However, to determine the amount of an offering was just the opposite. The offering could be a large or a small amount of anything the person wanted to give. The amount of this offering depended entirely on the discretion of the one doing the giving. In other words, the amount depended upon the individual's attitude toward God.

#### **THE SPIRIT OF THE LAW**

The concept of offering pertained to the spirit of the law rather than the letter of the law. It is far easier for a person to fulfill the letter of a law than the spirit. When fulfilling the letter, one does not have to make a decision of what to do. What to do has already been decided. It is just a matter of obeying or not.

But with the spirit of the law, one must determine how the law applies to one's life and particular circumstances. Fulfilling the spirit of the law requires that a person do some introspection and attitude analysis before making a decision. The concept and requirement to give offerings for the support of the ministry and to give help to the needy is very much a part of the New Testament teachings for Christian behavior and cannot be overlooked if one is to stay in right-standing with God the Father and Christ.

The responsibility of the elect to support the church and its work compares in many ways with the ancient Israelites' responsibility to support the Levites, the priesthood, and the poor of Israel. However, the elect of God are under a completely different set of circumstances, because they have physical, as well as spiritual requirements placed upon them. The elect must not only fulfill the letter of their covenant with God the Father but also fulfill the spirit of the law.

How much should a person give and share with others? This question can only be answered by each individual, after considerable introspection into one's attitude and particular circumstances. It is obvious from the teachings of Jesus Christ and the apostles that one is not required to give all of their substance to the support of others. Nevertheless, one should not neglect their responsibility to the church, its work, or others as the need arises.

The apostle John summarizes what the Christian attitude toward giving and sharing should be:

*"But whoever has this world's goods, and sees his brother in need, and shuts up his bowels of compassion from him, how can the love of God dwell in him? My little children, let us not love in word, neither in words, but in deed and in truth."*

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*And hereby we know that we are of the truth and shall assure our hearts before him. For if our hearts condemn us, God is greater than our heart, and knows all things. Beloved, if our heart does not condemn us, then have we confidence toward God” (1 Jn.3:17-21 Para.).*

The question of how much each individual should give and share is totally a matter of conscience, circumstances, attitude, dedication, and priorities in life and love toward God. Only each individual Christian can answer these questions.

Will you follow the precepts and traditions of man, or will you follow the truth of God? The decision is yours—no one else can decide this for you. The matter of offerings is totally between you and your God.

## Letters

### Letter from Steven Blackledge (July 23, 2022)

I meant to write to you after reading this last sabbath... I'm so sorry for your loss... Losing a pet is very difficult as you well know... My family, and I prayed for both Darwin, and yourself... Glad to read about the robins... We are doing fine on this sabbath day, and hope you all have a blessed day... God be praised forevermore as HE alone is worthy to be... Take care, and His peace be with you, and yours...

### Letter from Ray Daly (July 25, 2022)

I have and am really enjoying the exchanging of "robin" experiences. I believe I mentioned that I was feeding some "fishing worms" to my Robin family? Well, only two of the three survived. And I found out today that one was male and one female. But it was so much fun and enjoyable to see the mother come to our yard, bringing BOTH of her young. I was sitting under one of our small trees from which I was feeding them while the babies grew up. But for the last few days none came, even though I had worms for them. (Cutting them into 3-4 pcs.) But just a while ago I was sitting there with some cut worms, and lo and behold, the mother came. I fed her a couple of worms (she and he come within some 4-5 feet from me), and she left. Then she came back with both of her children. I got a couple of more worms, and gave them to her, while she shared them. It was so nice.

## Iron Sharpening Iron

(Agree or Disagree with Something Printed)

New American Standard Bible (Proverbs 27:17)

As iron sharpens iron, so one person sharpens another.

## In regard to: The Trumpet Blast's That Will Eventually Usher in the Great Tribulation

Article by Steven Blackledge

Comments by Steven Blackledge (Sonora, California)

and Laura Lee (Bismarck, North Dakota)

### Laura writes:

I put several editor's notes in Steven Blackledge's article "The Trumpet Blast's That Will Eventually Usher in the Great Tribulation" in Issue #77. So far, he has only responded to two of those editor's notes. This is the one he is responding to in this "Iron Sharpening Iron".

### Editor's Note:

**Satan was cast down from heaven in the beginning and was in the Garden of Eden. Evil cannot be in heaven, so Satan is not there. I believe these scriptures are misunderstood. Let's go through them: My comments will be in red.**

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Rev 12:7 And there was war in heaven: Michael and his angels fought against the dragon; and the dragon fought and his angels, Rev 12:8 And prevailed not; neither was their place found any more in heaven. Rev 12:9 And the great dragon was cast out, that old serpent, called the Devil, and Satan, which deceiveth the whole world: he was cast out into the earth, and his angels were cast out with him.

**(These two verses are both historical and literal. What is being said here is that Michael and his angels fought the devil and prevailed, in other words won the battle and Satan was not found in heaven anymore. We know that Satan was in the Garden of Eden, so he was on earth at that point. In other words, he had already been cast to the earth in the beginning of mankind or at the time of Adam and Eve. This is past tense language. Satan was cast out into the earth. Satan has resided on planet earth for 6000 years. Look around you and see the destruction he has caused.)**

Rev 12:10 And I heard a loud voice saying in heaven, Now is come salvation, and strength, and the kingdom of our God, and the power of his Christ: for the accuser of our brethren is cast down, which accused them before our God day and night. Rev 12:11 And they overcame him by the blood of the Lamb, and by the word of their testimony; and they loved not their lives unto the death. Rev 12:12 Therefore rejoice, ye heavens, and ye that dwell in them. Woe to the inhabitants of the earth and of the sea! for the devil is come down unto you, having great wrath, because he knoweth that he hath but a short time.

**(These scriptures are just recounting the things that have happened from the time that Satan was cast out of heaven up until the time that Christ sets up His Kingdom on earth. Some of this is historical, some is prophetic, in other words some is past, some present and some is future.)**

Rev 12:13 And when the dragon saw that he was cast unto the earth, he persecuted the woman which brought forth the man *child*.

**(This verse ties the rest together as a total. Satan being cast to the earth is past tense here and Christ who was born of Mary is also past tense here. In other words, this does not mean that Satan was cast to the earth from heaven a second time. Satan was only cast out of heaven one time, and he has been on earth ever since, 6000 years.)** Laura Lee

**Steven writes:**

I love discussing prophesy as it truly does allow for us to continue to bring in points maybe the other did not think about... I appreciate you reading my material, and posting it... So here we go...

**Laura writes:**

**I sincerely hope you are listening closely to the points I am about to bring up to you.**

**Steven writes:**

Remember that Satan was before the throne of God during the time of Job, and was arguing with God concerning the hedge of protection placed around this man... As it states here:

"6 Now there was a day when the sons of God (angels) came to present themselves before the [d]Lord, and Satan (adversary, accuser) also came among them. 7 The Lord said to Satan, "From where have you come?" Then Satan answered the Lord, "From roaming around on the earth and from walking around on it."

**Laura writes:**

**Where exactly is the word Throne used in those two scriptures or any place else in Job Chapter 1?**

Job 1:6 Now there was a day when the sons of God came to present themselves before the LORD, and Satan came also among them. Job 1:7 And the LORD said unto Satan, Whence comest thou? Then Satan answered the LORD, and said, From going to and fro in the earth, and from walking up and down in it.

**If you are letting scripture, be your guide then you can't add words in that are just not there.**

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When God asked Satan where he came from, Satan's response was, "From going to and fro in the earth, and from walking up and down in it."

It doesn't sound at all like Satan was in heaven at that time and it doesn't say this meeting happened in heaven at the throne of God. God spoke to Moses through the burning bush. God gave the law with great thundering on the earth. So, God can and does communicate with whomever He pleases whether He is in heaven or on the earth. God has no restriction on where he communicates from. In other words, God may well have been talking to Satan from heaven, but Satan by his own words, was on the earth. Remember both God and Satan are spirit.

Then after "Sons of God" you put angels when the scripture does not say angels. The bible says: Heb 1:5 For unto which of the angels said he at any time, Thou art my Son, this day have I begotten thee? And again, I will be to him a Father, and he shall be to me a Son?

Angels are not referred to as sons of God. Angels are messengers of God. Angels are created beings, not begotten beings.

There are other beings in heaven besides angels. There are the 24 Elders as spoken of in Revelation. And who are these gods spoken of here? Psa 82:1 A Psalm of Asaph. God standeth in the congregation of the mighty; he judgeth among the gods.

We don't know how many different entities are in heaven with God, but we do know that not all of them are angels.

**Steven writes:**

This of course was after the Garden of Eden incident... So has Satan actually been cast down yet?... Also remember as it states in Revelation chapter 12 verse 10 that Satan continued to accuse the brethren up until that point that he was finally cast down... So, if that is the case, then that would mean the devil was not ousted from heaven until a yet future time. Again, Revelation chapter 12 verse 10 states:

"10 Then I heard a loud voice in heaven, saying, "Now the salvation, and the power, and the kingdom (dominion, reign) of our God, and the authority of His Christ have come; for the accuser of our [believing] brothers and sisters has been thrown down [at last], he who accuses them *and* keeps bringing charges [of sinful behavior] against them before our God day and night. "

**Laura writes:**

To answer your question, Satan was cast down to the earth at the beginning of mankind and was in the garden of Eden encouraging Adam and Eve to sin.

You will notice in Rev. 12:10 it says nothing about Satan no longer accusing the brethren once he is cast on to the earth. In order for Steve to reach that conclusion from this verse he had to make it up. It is not there. Satan has been accusing the brethren for 6000 years and he won't stop until God stops him.

**Rev 12:10** And I heard a loud voice saying in heaven, Now is come salvation, and strength, and the kingdom of our God, and the power of his Christ: for the accuser of our brethren is cast down, which accused them before our God day and night.

**Steven writes:**

So, the heavens are relieved that they no longer have to deal with the devil, and his army of fallen ones... But as this chapter later states, the earth is in store for a great deal of wrath from the serpent of old... Satan being cast down will usher in the tribulation, and then great tribulation... One more note... Remember that God knows the end from the beginning on all things as HE states in Isaiah chapter 46: "**10** Declaring the end *and* the result from the beginning,

And from ancient times the things which have not [yet] been done, Saying, 'My purpose will be established, And I will do all that pleases Me *and* fulfills My purpose,'

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**Laura writes:**

**Of course, God knows this, but I don't think Steven understands anything in regard to prophecy and he should stop teaching it as if he does. I am not too far into this and already I have found two scriptures that Steven has added words to which are not there.**

**Isa 46:10** Declaring the end from the beginning, and from ancient times *the things* that are not *yet* done, saying, My counsel shall stand, and I will do all my pleasure:

**Steven writes:**

So, when Jesus made the statement while on earth in the flesh and preserved in Luke chapter 10 verse 18: "18 He said to them, "I watched Satan fall from heaven like [a flash of] lightning." HE was actually prophesying of what would transpire as recorded in Revelation chapter 12 after Satan, and his minions lose the war against Michael, and the army of God's angels, the dragon would be cast down forevermore, and never able to accuse the brethren before the throne of God... The accusing of course had to take place after the Garden of Eden incident because at that point there was only Adam, and Eve... Jesus is the WORD of GOD, and it would stand to reason HE would know the end from the beginning of all things being fulfilled...

**Laura writes:**

**Luk 10:18** And he said unto them, I beheld Satan as lightning fall from heaven. (This verse uses past tense language which means Christ saw this happen to Satan before he (Christ) walked the earth. This verse is not a future prophetic verse. If it is prophetic at all it is a past prophetic verse not a future one.)

**Steven writes:**

Also remember that scripture is like a jigsaw puzzle as God wants us to make sure we read the whole Word HE has preserved for us... So, when Satan is said to have been cast down (once, and for all) in Revelation chapter 12, chapter 9 of the same book states that a fallen one had been cast down with the key to the bottomless pit... God allows for Satan to have this key because of his intention of punishing a still unrepentant humanity... Even after the first 4 trumpet blasts have taken away a 3rd of earth's resources... Including a third of the star's, moon, and sun's power... One could surmise that this is what triggers Satan's wrath, and anger, and causes him to go to war against God, and his army of angels as recorded in Revelation chapter 12... He is angry because his dominion has been severely damaged by the first 4 trumpet blasts, and the serpent seeks vengeance...

**Laura writes:**

**I do believe you are adding more words to scripture which just are not there. It does not say that Satan had the key to the bottomless pit as you claim. Read what it says without adding words to it.**

**Rev 8:13** And I beheld and heard an angel flying through the midst of heaven, saying with a loud voice, Woe, woe, woe, to the inhabitants of the earth by reason of the other voices of the trumpet of the three angels, which are yet to sound!

**Rev 9:1** And the fifth angel sounded, and I saw a star fall from heaven unto the earth: and to him was given the key of the bottomless pit.

**Rev 9:2** And he opened the bottomless pit; and there arose a smoke out of the pit, as the smoke of a great furnace; and the sun and the air were darkened by reason of the smoke of the pit.

When you say: Revelation chapter 12, chapter 9 of the same book states **that a fallen one** had been cast down with the key to the bottomless pit...

**Where does it say, "that a fallen one had been cast down with the key to the bottomless pit..."? Truth be known, it doesn't say that at all, and I checked several bible versions and could not find that wording at all. What it does say is as follows: "I saw a star fall from heaven unto the earth: and to him was given the key of the bottomless pit." This set of scriptures says nothing about a fallen one or a fallen angel nor does this say anything about Satan. Are you trying to change scripture to fit your doctrine, or did you just make a huge mistake?**

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**Steven writes:**

So, when Satan is given the key to the abyss, he unleashes what Greek mythology declared as the titans of old... Abaddon, the "king of the bottomless pit," and his army have been subject to imprisonment for who knows how long, and combine forces with Satan's army to ensure that earth is not taken from them by their Creator... Even though it already has been in reality because God's Word, once declared, always comes to pass... Even if it has not yet come to fruition once it has been decreed... In other words, good as done... Revelation chapter 9 declares:

"9 Then the fifth angel sounded [his trumpet], and I saw a star (angelic being) that had fallen from heaven to the earth; and the key of the bottomless pit (abyss) was given to him (the star-angel). 2 He opened the bottomless pit, and smoke like the smoke of a great furnace flowed out of the pit; and the sun and the atmosphere were darkened by the smoke from the pit."

And chapter 9 continues with explaining who is unleashed:

"10 They have tails like scorpions, and stingers; and in their tails is their power to hurt people for five months. 11 They have as king over them, the angel of the abyss (the bottomless pit); in Hebrew his name is Abaddon (destruction), and in Greek he is called Apollyon (destroyer-king)."

**Laura writes:**

Apparently, that made up part wasn't in your bible either because here you quote scripture correctly. How do you explain that your interpretation of scripture does not match what scripture really says? Something "that had fallen from heaven to earth" and being a "fallen being" are two different things. (For example, I can fall but that does not make me a fallen being.)

It is the purpose of this newsletter to find truth and not make stuff up just because you have a doctrine to protect. The bottom line here is that there is no reason for God to throw Satan out of heaven twice, it isn't common sense. What did Satan do? Slide back into heaven undetected by God.

All of the angels delivering the seals, trumpet blasts and bowls of wrath were sent by God because they were God's angels and not fallen angels

My advice to anyone reading this and especially to you Steven don't make stuff up and try to pass it off as truth when it is not.

**Steven writes:**

Hey Laura, I will address the rest as the week progress's... God bless, and hope you, and your's have a great week... There are so many that are in need of our prayers within this country... Sin, and the repercussions of practicing, and accepting this behavior as good, as well an exercise of freedom is taking a toll on this world... Take care, and thanks again.

**Laura writes:**

I covered this before but lets do it again so you can look at the scriptures:

**Rev 12:7** And there was war in heaven: Michael and his angels fought against the dragon; and the dragon fought and his angels, (Michael and his angels fought Satan and his angels. This is past tense language.)

**Rev 12:8** And prevailed not; neither was their place found any more in heaven. (Michael won, Satan lost. Again, this is past tense language.)

**Rev 12:9** And the great dragon was cast out, that old serpent, called the Devil, and Satan, which deceiveth the whole world: he was cast out into the earth, and his angels were cast out with him. (God tossed Satan from heaven. Again, past tense language.)

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**Rev 12:10** And I heard a loud voice saying in heaven, Now is come salvation, and strength, and the kingdom of our God, and the power of his Christ: for the accuser of our brethren is **cast down**, which accused them before our God day and night. **(Satan has always been the accuser of the brethren. This scripture speaks of the Kingdom of God yet future and of how Satan was cast down to the earth. It does not say Satan stopped accusing the brethren. Cast down is also past tense.)**

**Rev 12:11** And they overcame him by the blood of the Lamb, and by the word of their testimony; and they loved not their lives unto the death. **(This is talking about how the Saints overcame Satan by the blood of Christ. Those who are Christ's are always willing to give up their lives for Christ, just as he gave up His life for us.)**

**Rev 12:12** Therefore rejoice, ye heavens, and ye that dwell in them. Woe to the inhabitants of the earth and of the sea! for the devil is come down unto you, having great wrath, because he knoweth that he hath but a short time. **(6000 years to a spirit being is a short time. And of course, the heavens were glad to be rid of Satan and the earth will also be glad to be rid of Satan when that time comes.)**

**Rev 12:13** And when the dragon saw that he **was cast** unto the earth, he persecuted the woman which **brought** forth the man *child*. **(Herein lies your misunderstanding. Satan was cast to the earth. Satan persecuted the woman which brought forth the man child. Who is the woman and who is the man child? The man child is Christ, and the woman is the church or collectively the Saints. So, your argument falls flat. Satan did not stop persecuting anyone once he was cast to the earth. He just kept on going like the ever-ready bunny on steroids. Also, this verse uses past tense language.)**

## Holy Days 2022

Passover – April 16, 2022 (Observed at Sunset the Evening Before)

Unleavened Bread – April 16-22, 2022

Pentecost – June 5, 2022

Trumpets - September 26, 2022

Atonement – October 5, 2022

Tabernacles – October 10-16, 2022

Last Great Day – October 17, 2022