

The Truth About Tithing

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The Truth About Tithing

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

We live in a world driven by money. No matter what kind of economic system we live and work in, money matters! Everyone cares about money. Even those of us who live in Western Europe or America, the most affluent societies that have ever existed, seem to sometimes struggle with making ends meet.

But few in our modern, complex world would ever stop to consider that the real answers to all the world's money problems are found in the Bible. Thousands of years ago God instituted the law of tithing and with it a promise that if we faithfully obey Him in paying tithes we need never worry about making ends meet. God Himself promises to pour out a blessing on those who honor Him by following His simple system of tithing.

Most people are aware of the concept of tithing, but even many of those who profess a belief in God and the Bible are now questioning whether tithing is still valid in our modern world. Does the law of tithing still apply today? Does God still require His people to tithe? And will He still bless them when they do?

Whose Money Is It?

Of course God could easily fulfill His promise to bless those who tithe. He owns everything that exists! But because we are human, we tend to forget this fact. Our human tendency is to believe that for which we have worked hard is ours. We think that we alone should be the ones who decide how our income is utilized.

The truth is that what we earn or produce is not really ours. It never was, and never will be. Everything is God's. The vast spiraling galaxies of the universe belong to God. The earth, and everything thing in it are His. He owns every molecule, atom, and sub-atomic particle in existence. All the forces, all the energy and all the powers in this earth—belong to Him. Even the thought process we use to produce our wealth comes from Him. We can only create the inventions and technology we have by using the powers our Creator has given to us. In many scriptures, God makes it clear that He owns everything:

whatsoever is under the whole heaven is mine (Job 41:11).

Behold, the heaven and the heaven of heavens *is* the LORD'S thy God, the earth *also*, with all that therein *is* (Deuteronomy 10:14).

...all the earth *is* mine (Exodus 19:5).

For every beast of the forest *is* mine, *and* the cattle upon a thousand hills. I know all the fowls of the mountains: and the wild beasts of the field *are* mine. If I were hungry, I would not tell thee: for the world *is* mine, and the fulness thereof (Psalm 50:10-12).

The silver *is* mine, and the gold *is* mine, saith the LORD of hosts (Haggai 2:8).

A Prior Claim

The Scriptures declare that the Creator owns everything. He has graciously given man the earth to use (Psalm 115:16). However, from the time man was cast from the Garden of Eden until Christ's return to establish His Kingdom, the civil governments of this world wield control over the nations. As the constituted authority, they exercise their right to require a portion of each person's income. Consequently, most Americans pay 20-30 percent in taxes while in socialistic nations the tax rate is much higher.

Most people realize that human governments have a legitimate right to levy taxes and that such taxes are an unavoidable cost of living in the land. However, what the vast majority of people have not realized is that there is another, prior claim on our income. By virtue of God having created the world, all that man receives from the earth rightfully belongs to God. In return for our use of His creation, He requires only a small amount in return—a tithe.

The word "tithe" is an ancient English word many centuries old. It has been made popular in today's usage by the King James Bible, where the Hebrew word for "tenth" or "tenth part" is translated "tithe." The word simply means "ten percent" and from the beginning of time God's faithful have given back to Him a tenth part of their increase.

Most Bible students are familiar with the practice of tithing that was observed by the nation of Israel during God's administration of the Old Covenant. Under that disposition, the tithe was given to the Levitical priests. But what about now? Are Christians expected to tithe under the New Covenant? And if so, why? With no Levitical priesthood to support, what is the purpose of tithing today?

From the Beginning

While the Bible records no direct command to tithe until the time of Moses, it is evident that God's system was understood and practiced from the earliest times. God gave man His laws from the very beginning.

For example, Cain and Abel met together for the purpose of giving their first fruits. This was not a chance meeting. It was not simply a time that the two of them had agreed upon. It was a meeting in order to celebrate one of God's annual festivals. The Scriptures reveal:

And Adam knew Eve his wife; and she conceived, and bare Cain, and said, I have gotten a man from the LORD. And she again bare his brother Abel. And Abel was a keeper of sheep, but Cain was a tiller of the ground. And in process of time it came to pass, that Cain brought of the fruit of the ground an offering unto the LORD. And Abel, he also brought of the firstlings of his flock and of the fat thereof (Genesis 4:1-4).

These two brothers came together for the purpose of presenting their first fruits to God. One gave of the fruit of the ground, and the other the first of the flock. The scriptures state that they brought their offering in the “process of time.” At first glance this wording makes it appear as if they simply brought their offering after an unspecified period of time. However, the literal translation of the original Hebrew phrase is “at the end of days.”

The Scriptures state that these men came to give their offering “at the end of days!” What days were these? These were the fifty days leading up to the annual Holy Day that is observed at the end of counting seven weeks. The two brothers were observing the Feast of Weeks! They brought their first fruits as an offering on what was later called the Day of Pentecost -- the same day thousands of years later that the Holy Spirit was given to man.

While these scriptures do not directly refer to tithing, they demonstrate that God had given His law to His people from the beginning. He had instructed Adam and Eve, and their children, in the way to properly worship Him, including keeping His Holy Days, giving offerings and paying tithes.

This is further demonstrated by the example of Abraham with Melchizedek, where the word “tithes” is used for the first time in the Bible. The Bible describes a group of kings who conspired to overrun and conquer the cities of Sodom and Gomorrah. Abraham's nephew, Lot, had chosen to live in Sodom, and when these kings attacked, he was taken captive by king Chedorlaomer.

When Abraham heard of this attack, he immediately armed three hundred of his servants and pursued the marauding kings. God provided victory, and Abraham destroyed all the kings that were with Chedorlaomer. The Scriptures state that upon Abraham's successful return:

And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people. And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that *were* with him, at the valley of Shaveh, which *is* the king's dale. And Melchizedek king of Salem brought forth bread and wine: and he *was* the priest of the most high God. And he blessed him, and said, Blessed *be* Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all (Genesis 14:16-20).

Abraham gave God a tenth of the spoils (Hebrews 7:4). The Greek word, “spoils” means “the top of the heap.” Abraham not only gave ten percent, he gave God the best!

Another important point to consider is that when Melchizedek, came to meet Abraham, he said “Blessed be Abram (Abraham) of the Most High God, possessor of heaven and earth.” As this Priest came to receive the Patriarch's tithe, He reminded Abraham of this vital truth—it is God who possesses heaven, the earth and everything in it.

The simple fact that Abraham knew about tithing makes the strongest point. Most people have been taught that God gave His law to ancient Israel only, and that His laws were not in

existence prior to The Exodus. The example of Abraham, however, shows otherwise. Moses records God to say:

...I will perform the oath which I swear unto Abraham thy father; And I will make thy seed to multiply as the stars of heaven, and will give unto thy seed all these countries; and in thy seed shall all the nations of the earth be blessed (Genesis 26: 3-4).

God pledged that He would bless Abraham with abundance and a son. Why? Why would God bless this man above all others? God explains with these profound words:

Because that Abraham obeyed my voice, and kept my charge, my commandments, my statutes, and my laws (Genesis 26:5).

Abraham kept the Ten Commandments. He also kept God's statutes, a term elsewhere translated as "appointed times." Thus it is clear that the ancient patriarch celebrated God's holy days. In addition, Abraham also observed God's "law." In the verse above, the word "law" is "towrah." Like its counterpart "Torah," it means the code of Mosaic Law. The scriptures therefore reveal that Abraham kept the Ten Commandments, the Holy Days, and other laws such as tithing which were later recorded in the Pentateuch.

The next example of tithing is found in the narrative of Jacob, whose name was later changed to Israel. He had cheated his brother out of his birthright blessing, and as a result was on the run from his brother, fearing for his life. While on the run he stopped at Bethel, where he slept with a stone for a pillow. That night God came to him in a dream, promising him an incredible destiny. After awaking, Jacob made a covenant with God, saying:

If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set *for* a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee (Genesis 28:20-22).

God had instructed Adam and Eve, Cain and Abel, Abraham and later Jacob in His way of life, which included His law, the Holy Days and tithing. All of these things were known and practiced long before Moses. All these heroes of faith understood the principle of tithing. They realized all that they possessed came from the Eternal. Even their very lives depended upon His favor. Therefore they were more than willing to give God what was His.

A Change in Administration

During the time of the Patriarchal system, the tithe was given to Melchizedek—a priest with neither beginning of days nor end of days life (Hebrews 7:3). But with the nation of Israel God instituted a change in the administration of the tithe.

As God had revealed, Abraham's children, the Israelites, were led into Egypt where they were afflicted four hundred years (Genesis 15:13). During this time they became great in number, but as slaves of the Egyptians they forgot much of God's law. As an example for the Church at the end of the age, God called Moses to bring this great multitude of people out of Egypt (1 Corinthians 10:11).

Because they had forgotten much of His law, God reissued the law to the Israelites from Mount Sinai after He had delivered them from Egypt. And as they were no longer under a Patriarchal system, there was also a need for a change in the administration of the law. So God instituted something new—the Levitical priesthood.

As a part of this new administration, God adapted the existing system of tithing to suit an entire society—a whole nation of people. First, God insured that Israel understood the tithe was not something that was theirs to manipulate. It belonged to God, and as such, was holy. The Almighty explained:

And all the tithe of the land, *whether* of the seed of the land, *or* of the fruit of the tree, *is* the LORD'S: *it is* holy unto the LORD. And if a man will at all redeem *ought* of his tithes, he shall add thereto the fifth *part* thereof. And concerning the tithe of the herd, or of the flock, *even* of whatsoever passeth under the rod, the tenth shall be holy unto the LORD. 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. These *are* the commandments, which the LORD commanded Moses for the children of Israel in mount Sinai (Leviticus 27:30-34).

The Eternal taught Israel that the tithe was holy. It was not to be used in whatever way that the people might determine. It was sanctified -- set apart for God's special use. He directed that the tithe would no longer go to Melchizedek, but instead would be used to support the new Levitical priesthood. And as long as Israel remained a nation under God, the tithe would be the Levites'. As God stated:

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

It was understood that everyone was to tithe to the Levites. There were no exceptions. Even the priests, who received the tithe, were to tithe. God told Moses:

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, *even* a tenth *part* of the tithe (Numbers 18:26).

This was the blueprint for God's system of tithing as it pertained to the religious leaders under the Old Covenant. The tithe belonged to God alone. It was His, but He directed it to be used to support His human representatives on the earth—the priests and Levites who performed the Temple work.

Did Tithing End with the New Covenant?

Clearly tithing was God's system in ancient Israel, but what about now? Are Christians still obligated to tithe? Today, many modern religious leaders teach that tithing is no longer required. It is not unusual to hear them proclaim that tithing was given to Israel only. They say that when Jesus

died the Old Covenant ended, and that with its demise there was an end to tithing. They say that there is no direct command from God to tithe in the New Testament.

While it is true that Christians are no longer under the Old Covenant, it is not true that the practice of tithing was discontinued under the New Covenant. First, consider the validity of the argument that there is no direct command to tithe in the New Testament. What need would there have been for Christ or the apostles to command people to do what they were already in the habit of doing? As will be demonstrated later, the New Testament Church did tithe. Even after the temple was destroyed in 70 A.D., the Church continued the practice of tithing, although there was a change made as to who received the tithe (Hebrews 7:12).

The opponents of tithing look for a direct command from God in the New Testament telling them that they must tithe, but shouldn't they be looking for just the opposite? Shouldn't they be looking to see if there is any command to STOP tithing?

God's commands are in force until He gives us instructions to do otherwise. For example, when the apostles were led by God to understand that the Gentiles were not required to be circumcised, they were careful to write letters explaining this decision. However, there is absolutely not a single word in the New Testament telling us that we are NOT to tithe!

Finally, realize that there was no written command in the Old Testament to tithe during the time of Abraham or Jacob. Nevertheless, they knew that they were obligated to tithe. Tithing has been understood and practiced since the beginning of man's history by all who worship the true God.

The early Church continued the practice of tithing because the Scriptures that they read commanded them to do so. They read the Old Testament. The Old Testament scriptures were the biblical authority for Jesus and the early Church, and they should guide us today as well. Notice some examples of Christ's view of the Old Testament. In John 17:17 He said, "thy word is truth." In this statement, Jesus referred to the Old Testament scriptures. He trusted in those words, and we can trust them also.

In another case, when tempted of the Devil, Jesus exclaimed that we are to live by every word of God (Matthew 4:4). Again, He spoke of the Old Testament writings which also included the instructions to tithe (Deuteronomy 8:3, 14:22). Long after the death of Jesus, the apostle Paul also continued to validate the Scriptures in the Law, the Prophets and the Writings. For example, God's apostle to the Gentiles writes:

But evil men and seducers shall wax worse and worse, deceiving, and being deceived. But continue thou in the things which thou hast learned and hast been assured of, knowing of whom thou hast learned *them*; And that from a child thou hast known the holy scriptures, which are able to make thee wise unto salvation through faith which is in Christ Jesus. 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 unto all good works (2 Timothy 3:13-17).

There was no New Testament when Timothy was a youth, and still none during the lifetime of Paul. Here, Paul is speaking of the Old Testament. He tells Timothy to continue in what he had learned in the Scriptures during his childhood. The apostle reminded the young evangelist then, and he reminds us today—the Old Testament was inspired by God and it is profitable for doctrine!

Those Scriptures Paul and Timothy read clearly state that the earth and everything in it is God's, that the tithe is holy, and that it belongs to Him.

As Paul prophesied, evil men have grown worse, deceiving and being deceived. False teachers continue to deceive people regarding God's truth about many things, including the truth about tithing. Those who teach that tithing is obsolete would do well to notice what Jesus clearly stated regarding the power of the law to endure long after His crucifixion and resurrection. Our Savior said that God's law will continue to be valid as long as heaven and earth exist! Jesus declares:

Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil. For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled. Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven: but whosoever shall do and teach *them*, the same shall be called great in the kingdom of heaven. For I say unto you, That except your righteousness shall exceed *the righteousness* of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven (Matthew 5:17-20).

Our Savior told the religious leaders of His day that He did not come to do away with the law. In fact He made it clear that whoever teaches others to break even the least of the commandments will be called the least in the Kingdom. From these words alone there is only one possible conclusion. Those who teach that the New Covenant does away with tithing are not telling the truth.

In the above statement, Jesus also says that our righteousness must exceed that of the Scribes and Pharisees. The Scribes and Pharisees practiced God's system of tithing, and Jesus never said that the Pharisees should NOT tithe. The truth is that the words of Christ state the very opposite:

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

Jesus censured these religious leaders for being picky regarding issues of lesser importance, while ignoring the more important matters. While correcting these religious leaders, it would have been the perfect time for Christ to reveal that there was no longer a need to pay a tithe, but He did not! Instead, just days away from His crucifixion, Jesus gave a direct and public validation of the practice of tithing.

While on earth Jesus made it clear that He expected people to tithe. In one example, when the religious leaders tried to trap Him, they asked if God's people were obligated to pay taxes to Caesar. Jesus said:

Why tempt ye me, ye hypocrites? Show me the tribute money. And they brought unto him a penny. And he saith unto them, Whose *is* this image and superscription? They say unto him, Caesar's. Then saith he unto them, Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's (Matthew 22:18-21).

Christ stated that these religious leaders were to pay what was owed to Caesar, but they were also to give to God what was His. The subject matter was certainly money, and Jesus was referring to the tithe. The tithe is God's, and Jesus clearly said we must give to God what is His.

While the New Testament makes it clear that circumcision, the ceremonial laws and the sacrificial laws are no longer applicable, it never suggests that we are to abandon the rest of God's law. In fact, the Bible shows that Christians are to keep the law in its spiritual intent. It is the unconverted mind that rejects God's law. Paul writes:

Because the carnal mind *is* enmity against God: for it is not subject to the law of God, neither indeed can be (Romans 8:7).

This verse makes it clear that the person whose mind is converted and has entered into the New Covenant is subject to God's Law. The book of Hebrews states:

This *is* the covenant that I will make with them after those days, saith the Lord, I will put my laws into their hearts, and in their minds will I write them (Hebrews 10:16).

Obviously, the New Covenant does not do away with God's law. Instead, through the Spirit of God, His law becomes an integral part of our thinking and actions. His Spirit enables us to see the value of the law. We cherish it as a light guiding our lives in a world of darkness. We understand that the words Jesus spoke to the Pharisees nearly two thousand years ago are still absolute truth today. We are not to leave tithing undone.

The Early Church

The first century Church understood the place of God's law in the Christian's life. They believed in, and practiced, the laws of God—including the system of tithing.

Nearly all scholars and historians agree that until 70 A.D., when the temple was destroyed, Christians tithed to support the Levites and the temple. Jewish converts to Christ simply continued their lifelong practice of tithing to the Levites. It is likely that support for the ministry in the early Church came primarily from freewill offerings.

Although the Scriptures never do away with the practice of tithing, God did make another change in the way it was to be administered. As will be demonstrated later, it was just prior to the destruction of the temple that this administrative change to the tithing law was made in order to support Christ's ministry. Before this change in administration, the practice of tithing was continued by both Jewish and Gentile converts. This fact is illustrated by the famous conference in Jerusalem in which the issue of circumcision was debated.

At the conference, the Church judged that gentiles who came to Christ were not required to first become a Jew. This meant that gentile men did not have to undergo the painful rite of circumcision as part of becoming a Christian. The apostle James listed four things that were required of the Gentiles:

Wherefore my sentence is, that we trouble not them, which from among the Gentiles are turned to God: But that we write unto them, that they abstain from pollutions of idols, and *from* fornication, and *from* things strangled, and *from* blood (Acts 15:19-20).

Were these four things all that were expected of gentiles who were converted to Christ? Or does God require more? Were the Gentiles to observe no other aspects of the law than that was stated here? Or is there more to this story?

Some claim that these four things that James required of gentiles exempted them from the rest of God's law. James was suggesting no such thing, however. He nowhere says that Gentiles are not obligated to keep God's Ten Commandments. Merely abstaining from pollutions of idols, fornication and eating meat that was strangled or offered to idols did not give them the right to steal, lie or murder!

As the Pastor of the Jerusalem church, James simply listed those things that were common problems of gentiles coming out of idol worship into the fellowship of the Jews in the Christian community. The reason he did not instruct the Church to write any more than these four rules is stated in the next verse:

For Moses of old time hath in every city them that preach him, being read in the synagogues every sabbath day (Acts 15:21).

This verse makes it clear that the apostles expected gentiles to attend the synagogue on the Sabbath where they would hear the all of the law read. There, they would have the Ten Commandments expounded and, among other things, learn about tithing.

History also bears out the fact that the Church practiced the keeping of God's Ten Commandments and observed tithing. Because of their beliefs and practices, the early Christian church was originally considered just another sect of Judaism. Secular writings show that after the temple was destroyed, the Christians in Jerusalem fled to Pella. *The History of the Primitive Church* relates:

Before the siege, the Christians left the city: By a prophecy which had been revealed to the leaders of the Church of Jerusalem, the faithful were admonished to leave the city before the war, and to go and live in a town in Perea named Pella; they accordingly withdrew there, and thus the metropolis of the Jews and all the land of Judea was completely abandoned by the Saints (p. 306).

In Pella, these early Christians were called Nazarenes. The Encyclopedia Britannica explains the beliefs held by them nearly forty years after Christ's death. They write:

They dated their settlement in Pella from the time of the flight of the Jewish Christians from Jerusalem, immediately before the siege in 70 A.D. . . . they recognized the new covenant as well as the old, and believed in the resurrection, and in the one God and His Son Jesus Christ. They used the Aramaic recension of the Gospel according to Matthew, which they called the Gospel to the Hebrews, but, while **adhering as far as possible to the Mosaic economy as regarded circumcision, Sabbaths, foods and the like**, they did not refuse to recognize the apostolicity of Paul or the rights of heathen Christians (Eleventh Edition, p. 319).

These first century Christians continued to practice these same beliefs while living in this location for many decades. They believed in Jesus and kept everything in the Old Covenant with the exception of the Levitical ceremonies and sacrifices.

Clearly, the early Christians believed in, and practiced tithing. However, until around the time of the destruction of the Temple, they tithed to the Levites as the Scriptures commanded. The apostles and the ministry of the Church were not necessarily Levites, and therefore, the work of the Church was supported by freewill offerings. God later made a change in the administration of the tithe, but before that time, the Christian ministry was supported by the Church members.

How the Early Ministry Was Supported

Those who were sent to work in Christ's service were not given vast amounts of money or supplies to support them. They were expected to travel to other cities, to preach the Gospel there, and to take no money or clothing with them. The instructions of Jesus to His disciples were:

Go your ways: behold, I send you forth as lambs among wolves. Carry neither purse, nor scrip, nor shoes: and salute no man by the way. And into whatsoever house ye enter, first say, Peace *be* to this house. And if the son of peace be there, your peace shall rest upon it: if not, it shall turn to you again. And in the same house remain, eating and drinking such things as they give: for the labourer is worthy of his hire (Luke 10:3-7).

The Messiah sent His disciples out, expecting them to be supported by those who accepted what they taught. In so doing, He reminded them that the "laborer is worthy of his hire." This simply meant that they were worthy of being paid for their services. Paul reiterates this same principle in a letter to the Church in Galatia:

Let him that is taught in the word communicate unto him that teacheth in all good things. Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap. For he that soweth to his flesh shall of the flesh reap corruption; but he that soweth to the Spirit shall of the Spirit reap life everlasting. And let us not be weary in well doing: for in due season we shall reap, if we faint not. As we have therefore opportunity, let us do good unto all *men*, especially unto them who are of the household of faith (Galatians 6:6-10).

Paul states that those who were being taught are to "communicate" to those who do the teaching. This word "communicate" does not mean to have a conversation with the person. The word "communicate" is "Koinoneo" in Greek, and it means to come into "fellowship with," become a "sharer with," or to "distribute." This same word is used in *Romans* 12:13 where it says that the Roman brethren were to distribute to the necessity of the saints.

In other words, Paul was telling Church members that they were to support those who taught them. As Adam Clarke writes in his commentary, Christians are to:

Contribute to the support of the man who has dedicated himself to the work of the ministry, and who gives up his time and his life to preach the Gospel. It appears that some of the believers in Galatia could receive the Christian ministry without contributing to its support. This is both ungrateful and base. We do not expect that a common schoolmaster will give up his time to teach our children their alphabet without being paid for it; and can we suppose

that it is just for any person to sit under the preaching of the Gospel in order to grow wise unto salvation by it, and not contribute to the support of the spiritual teacher? It is unjust (Adam Clarke's Commentary on the New Testament).

In another case the apostle Paul wrote to the young evangelist Timothy, giving him advice regarding his ministry. After instructing him that the Church should honor the widows, Paul tells Timothy that certain elders are worthy of double honor:

Let the elders that rule well be counted worthy of double honour, especially they who labour in the word and doctrine. For the scripture saith, Thou shalt not muzzle the ox that treadeth out the corn. And, The labourer *is* worthy of his reward (I Timothy 5:17-18).

What does Paul mean when he writes that the ministers who are effective in their service deserve "double honor"? In his Bible Commentary, Adam Clarke explains the meaning of these two words, "double honor" ("diplhv timh" in the Greek):

Almost every critic of note allows that "timh" here signifies reward, stipend, wages (and in). . . Verse 18, the Scripture saith, Thou shalt not muzzle the ox—This is a manifest proof that by "timh," in the preceding verse, the apostle means salary or wages. . . a larger salary than any of the official widows mentioned before . . . (Adam Clarke's Commentary on the New Testament).

In yet a later case, Paul wrote that he had the right to be supported by the Church members. In his letter to the church at Corinth, Paul defends his office as an apostle, making it clear that he could have required financial support from the brethren:

Have we not power to eat and to drink? Have we not power to lead about a sister, a wife, as well as other apostles, and *as* the brethren of the Lord, and Cephas? Or I only and Barnabas, have not we power to forbear working? Who goeth a warfare any time at his own charges? who planteth a vineyard, and eateth not of the fruit thereof? or who feedeth a flock, and eateth not of the milk of the flock? Say I these things as a man? or saith not the law the same also? For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen? Or saith he *it* altogether for our sakes? For our sakes, no doubt, *this* is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope. If we have sown unto you spiritual things, *is it* a great thing if we shall reap your carnal things? If others be partakers of *this* power over you, *are* not we rather? Nevertheless we have not used this power; but suffer all things, lest we should hinder the gospel of Christ. Do ye not know that they which minister about holy things live *of the things* of the temple? and they which wait at the altar are partakers with the altar? (I Corinthians 9:4-13).

As these verses show, Paul believed that he had a right to be supported by the Church membership. His statement in verse 13, "they which wait at the altar are partakers with the altar," is a reference to the priests, who ate of the offerings that were brought to the altar. Clearly Paul is equating his service with that of the priests. Paul writes:

Even so hath the Lord ordained that they which preach the gospel should live of the gospel (I Corinthians 9:14).

There is no doubt that Paul believed and taught that the ministry was to be paid, and that God's servants had the right to be supported by the people who received Christ's teaching from them. However, Paul did not always choose to exercise this right. For instance, he did not take money from the Gentile Churches when he first planted them. This was because he did not want to burden the new Gentile Christians with his care. It did not mean that he didn't have the right to be supported by them.

Nor did it mean, as some think, that he did not believe in tithing. When standing before Felix, having his beliefs called into question, Paul spoke these profound words to the Roman ruler:

But this I confess unto thee, that after the way which they call heresy, so worship I the God of my fathers, believing all things which are written in the law and in the prophets (Acts 24:14).

The apostle Paul believed in the law and prophets. He believed in tithing. Therefore, he would have taught tithing, and would have tithed on wages he earned as a tentmaker. But he would have tithed to the Levites, not to the Church. While the Temple stood, the Levites received the tithe, not the ministry of the Church. The new Christian Church and its ministry were supported by offerings. But as 70 A.D. drew near, and with it the destruction of the temple, that was soon to change.

Another Change in Administration

Tithing was the system that God's people had always understood and practiced from the beginning. It was never done away, but the administration of it was changed. With the coming destruction of the Temple and the subsequent end of the Priesthood, God made a change in who would receive the tithes. In the same way that there was a change in the administration of God's tithe from the time of the Patriarchs to that of the Levites, there was also another change in administration of the tithe made with the birth of the New Covenant. This change is clearly spelled out in the book of Hebrews. Written in approximately 64 A.D., just before the destruction of the temple and dissolution of the priesthood, this book was produced to inform the Hebrews what would remain.

With the devastation of the Temple, the priesthood was scattered. Its ministry was terminated, and with it, the ceremonial washings and sacrifices came to an end. But what would replace that system? Jesus had said that the law would continue until the very heavens and earth were no more. What about the law of tithing?

With the ascension of Jesus Christ into the heavens to function as our High Priest, there were many changes. Access to the Father in the Holy of Holies was no longer denied to all but the High Priest. It was now accessible to all those who were reconciled to God through Christ (Hebrews 2:17-18, 9:1-8).

The ceremonial laws were a kind of schoolmaster to bring people to Christ. Now they were no longer necessary for those who believed (Hebrews 9:1-14). Christ had come, and such laws were now a distraction from the reality. However, the author makes it clear that the Sabbath would remain.

As the more literal Revised Standard translation states:

So then, there remains a sabbath rest for the people of God; for whoever enters God's rest also ceases from his labors as God did from his (Hebrews 4:9-10, RSV).

The scriptures make it plain that the Sabbath would remain, but what about tithing? Would it also remain? The author of Hebrews provides an explanation, prefacing his answer with the fact that Jesus and Melchizedek are one and the same. The author of Hebrews writes:

Which *hope* we have as an anchor of the soul, both sure and stedfast, and which entereth into that within the veil; Whither the forerunner is for us entered, *even* Jesus, made an high priest for ever after the order of Melchisedec. For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually. (Hebrews 6:19-7:3).

Jesus Christ, who appeared to Abraham as the priest Melchizedek, is now our High Priest forever. The title has always belonged to Him. As the author records, Melchizedek took the title directly from Abraham:

Now consider how great this man *was*, unto whom even the patriarch Abraham gave the tenth of the spoils. And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises (Hebrews 7:4-6).

With the introduction of the Levitical priesthood there was the need for a change in the administration of the law of tithing. The Levites were given a commandment from God to receive His tithes for Him. And with Christ's ascension to the throne of God as our High Priest, followed by the destruction of the temple and the abolition of the physical Priesthood, there was another change necessary in the administration of the law. The author of Hebrews states:

For the priesthood being changed, there is made of necessity a change also of the law (Hebrews 7:12).

What law is being spoken of? The law of tithing! But what is changed? Has the law of tithing been done away? Does it no longer apply? No. The law of tithing is not done away. The title still belongs to Melchizedek, but it is no longer to be paid to the Levites. It is administered today by His true ministers for the work of preaching the gospel.

When Christ returns to this earth, He will once again make a change in the administration of the tithe. Christ will restore again to the Levites their offices of service in His ministry. God prophesies:

And the Levites that are gone away far from me, when Israel went astray, which went astray away from me after their idols; they shall even bear their iniquity. Yet they shall be ministers in my sanctuary, *having* charge at the gates of the house, and ministering to the house: they shall slay the burnt offering and the sacrifice for the people, and they shall stand before them to minister unto them (Ezekiel 44:10-11).

At this future time, the priests will again be supported by the tithe. The tithe will still belong to Melchizedek, but it will then once again be administered by the Levites. The book of Hebrews makes it clear that God still expects His people to tithe today. In the Millennial Kingdom, the tithe will go to the priests who will serve at the temple, but today it is directed to the ministers of God's Church.

Why Should You Tithe?

The pattern of tithing has always been followed by God's people from the beginning, and it will continue after Christ's return. But what if we don't tithe? Is it a sin?

Most of us would never even think of stealing anything from anyone. We certainly would never consider stealing from the great God. However, the Eternal warns us that when we do not tithe, we are stealing from Him. The words of the Almighty, recorded centuries ago, thunder at us with the following question and its profound answer:

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings (Malachi 3:8).

God states that if we withhold our tithe from Him, we are stealing from Him! We are taking what belongs to Him. Withholding our tithe breaks the eighth commandment—"Thou shalt not steal." Failing to tithe is theft—a direct sin against the Creator God!

Some will say that this is an Old Testament verse that no longer applies to those under the new covenant. But look at the context of this verse. Malachi was not written primarily for the Jews living in his time. It is primarily directed to God's people now living in the last days. Malachi writes:

Behold, I will send my messenger, and he shall prepare the way before me: and the Lord, whom ye seek, shall suddenly come to his temple, even the messenger of the covenant, whom ye delight in: behold, he shall come, saith the LORD of hosts (Malachi 3:1).

This prophecy is dual in nature. It speaks not only of John the Baptist, who prepared the way for Jesus Christ at His first coming (Matthew 15:9-10), but also foretells Christ's second coming. It speaks of a final end-time messenger who will announce Christ's second coming, and with it, The Day of the Lord. This fact becomes absolutely clear when reading the next few verses. Malachi continues:

But who may abide the day of his coming? and who shall stand when he appeareth? for he *is* like a refiner's fire, and like fullers' soap: And he shall sit *as* a refiner and purifier of silver: and he shall purify the sons of Levi, and purge them as gold and silver, that they may offer unto the LORD an offering in righteousness. Then shall the offering of Judah and Jerusalem be pleasant unto the LORD, as in the days of old, and as in former years. 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, saith the LORD of hosts (Malachi 3: 2-5).

Jesus did not fulfill these verses at His first coming. These verses speak of Jesus' second coming as the King of kings and Lord of lords. At this triumphant return, He will restore and purify the Levitical priesthood. Then the priests will make offerings in Jerusalem—the future world Headquarters of God's government.

The context here clearly shows that the indictment against men robbing God is directed to us today. Even apart from this context, these words apply to us today. Notice this powerful statement in verse six:

For I *am* the LORD, I change not. . . (Malachi 3: 6).

Jesus Christ has not changed. He is the same yesterday today and forever (Hebrews 13:8). As He said, we are to live by every word of God (Matthew 4:4). All scripture—including the Old Testament—is inspired by God and is profitable for doctrine (2 Timothy 3:16).

Jesus, speaking of the Pharisees attention to detail in tithing on the increase of their mint and anise and cumin—the tiniest of herbs—said that this was something they ought to have done (Matthew 23:23). He has not done away with His laws. With the temporary removal of the temple and priests, the tithe is administered differently, but it is the same law of tithing. The tithe still belongs to God.

Of course the single most important reason why you, as a Christian today, should tithe is simply that our Creator commands us to do so. But beside the fact that God commands us to tithe, there is yet another vital reason for us to do so.

The Great Commissions

Before His crucifixion Jesus spoke to His disciples on the Mount of Olives, where He explained the various signs that would occur before His triumphant return to the earth and the establishment of God's Kingdom. At this time, He also revealed that there was a great commission that lay ahead for His followers. He explained that the Church would preach the good news -- the message of the Kingdom -- to the entire world for a witness unto all nations before the end (Matthew 24:14).

After His crucifixion and resurrection, Jesus visited these same followers numerous times. On the last of these occasions, He spoke of this grand work in which the apostles were to play a vital role. Matthew records His words:

All power is given unto me in heaven and in earth. Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: Teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you always, *even* unto the end of the world. Amen (Matthew 28:18-20).

There still exists today this holy work to be accomplished. There is still a commission from God for His people. We are to preach the gospel of His coming Kingdom and warn mankind to repent. This is the first and great commission.

This is not the only work of the Church, however. There exists yet another part of God's work that is to be carried out in our age. The Church is to perform the equally important task of caring for those whom God calls to be fellow workers.

Christ emphasized the importance of this second commission in one of His visits to the earth when He performed the miracle of filling the disciples' nets one day as they were fishing. Afterward, He dined with them and revealed the reason for His visit. Speaking to the apostle Peter, Jesus said:

So when they had dined, Jesus saith to Simon Peter, Simon, *son* of Jonas, lovest thou me more than these? He saith unto him, Yea, Lord; thou knowest that I love thee. He saith unto him, Feed my lambs. He saith to him again the second time, Simon, *son* of Jonas, lovest thou me? He saith unto him, Yea, Lord; thou knowest that I love thee. He saith unto him, Feed my sheep. He saith unto him the third time, Simon, *son* of Jonas, lovest thou me? Peter was grieved because he said unto him the third time, Lovest thou me? And he said unto him, Lord, thou knowest all things; thou knowest that I love thee. Jesus saith unto him, Feed my sheep (John 21:15-17).

Many believe that Jesus repeated the phrase "feed my sheep" three times to reflect the number of times that Peter had denied Him. However, there is no question that these words represent a second and equally important commission given to the Church. In addition to preaching the gospel of the Kingdom of God to the world, the Church is to spiritually feed God's children.

This is one of the reasons why Christ gave the members of the Church various talents. Within the Church there have been apostles, evangelists, pastors and teachers whom God has given gifts "For the perfecting of the saints, for the work of the ministry, for the edifying of the body of Christ" (Ephesians 4:12).

In our modern age, this two-fold commission means that there must be literature written and printed, radio and television time may be purchased, tapes and booklets must be mailed, and there must be people working to do these things. In addition, there are halls to rent and sound equipment to buy. There are the costs of setting up and conducting Feast sites. As Solomon said, everything answers to money (Ecclesiastes 10:19).

God uses His law of tithing to provide the financing necessary to support the work that He does through His servants. This is the second reason why you as a Christian today should tithe. But there is yet another reason to tithe.

A Promise from God

It is tragic that some people do not understand the value of tithing. As one saying goes, “When it comes to giving—some people stop at nothing.” By such a policy they miss out on a benefit greater than they could imagine. While God commands His people to tithe, and there is a great work to do, the Almighty also promises to provide a great blessing to those who honor Him with their tithe.

By tithing we show God that we believe that He is real, and that He rewards those who obey Him (Hebrews 11:6). He will reward us for obedience to His tithing statute. The God who never changes will bless His people for obedience. He also warns that there is a curse for disobedience. By our tithing, we demonstrate that we believe God is the King of the universe, that He owns everything, and that He will provide for us and protect us. As Malachi writes:

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that *there shall not be room enough to receive it* (Malachi 3:10).

God promises each of us that if we will tithe to Him, He will pour out a blessing. However, in our modern materialistic age, people are passionately driven by their desire to keep as much money as possible. Jesus warns:

No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon (Matthew 6:24).

Mammon is the fictitious god of money. In today’s materialistic society, people worship this false god unabashedly. We cannot afford to get caught up in such a spirit of greed, however. We must not think we can serve the true God and at the same time withhold His tithe. We should seek what is eternal. As Jesus says:

Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: For where your treasure is, there will your heart be also (Matthew 6:19-21).

God will bless us with all that we need if we trust Him. Perhaps this is one of the greatest blessings that results from tithing. We learn to trust the great God. By tithing, we come to see riches for what they really are. The adverse effect of the constant pressure our society exerts on us to make money is removed. We don’t have to struggle with the anxiety that plagues millions of consumers in the world today. We are confident that God will provide for us. As our Savior explains, those who faithfully tithe need not worry. Jesus explains:

And he said unto his disciples, Therefore I say unto you, Take no thought for your life, what ye shall eat; neither for the body, what ye shall put on. The life is more than meat, and the body *is more* than raiment. Consider the ravens: for they neither sow nor reap; which neither

have storehouse nor barn; and God feedeth them: how much more are ye better than the fowls? And which of you with taking thought can add to his stature one cubit? If ye then be not able to do that thing which is least, why take ye thought for the rest? Consider the lilies how they grow: they toil not, they spin not; and yet I say unto you, that Solomon in all his glory was not arrayed like one of these. If then God so clothe the grass, which is to day in the field, and to morrow is cast into the oven; how much more *will he clothe* you, O ye of little faith? And seek not ye what ye shall eat, or what ye shall drink, neither be ye of doubtful mind. For all these things do the nations of the world seek after: and your Father knoweth that ye have need of these things. But rather seek ye the kingdom of God; and all these things shall be added unto you (Luke 12:22-31).

This is a wonderful promise from the Almighty God. If we will honor Him with our substance, He promises that He will bless us with those physical things we need (Proverbs 3:9-10). The practice of tithing frees us from worry and anxiety because we are living God's way of giving rather than the way of greed—constantly striving to get all that we can for ourselves.

Our modern world seems propelled onward by its dedication to greed. Its economic systems are built on the philosophy of getting more and more for the self. It appears that we have built an entire society that is motivated by how much we can take from others. Rip offs and scams seem embedded in the fine print of our every business deal, and we find that we need lawyers for nearly every agreement we make.

God's way of life is the exact opposite of that which we witness in this world. The path that leads to His Kingdom, living with Him for all eternity, and experiencing the way He lives is a way that exhibits love for others equal to the self. God's way is the way of "give" not "get." Jesus Christ describes the Father as one who lives a life of giving. He tells us:

Give to him that asketh thee, and from him that would borrow of thee turn not thou away. Ye have heard that it hath been said, Thou shalt love thy neighbour, and hate thine enemy. But I say unto you, Love your enemies, bless them that curse you, do good to them that hate you, and pray for them which despitefully use you, and persecute you; That ye may be the children of your Father which is in heaven: for he maketh his sun to rise on the evil and on the good, and sendeth rain on the just and on the unjust. For if ye love them which love you, what reward have ye? do not even the publicans the same? And if ye salute your brethren only, what do ye more *than others*? do not even the publicans so? Be ye therefore perfect, even as your Father which is in heaven is perfect (Matthew 5:42-48).

By tithing we receive what is likely the greatest benefit imaginable. We learn to live like the Father does—to be like Him. It frees us from covetousness and greed so that we can become people who unselfishly give of ourselves. In this way, tithing actually prepares us for living the very way that God lives.

By tithing we also make God our financial partner, and as such, there is no way we can lose. God is a being who gives, withholding nothing that is good for us. His blessings in this life and those we will receive in the Kingdom will be more wonderful than we could ever begin to comprehend.

In that context, the Almighty promises that at His right hand there are pleasures awaiting us

which will last forever (Psalm 16:11). He will one day give us the whole earth (Matthew 5:5). This great Being who gives to us so unselfishly also makes the following promise:

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

God is a being of enormous love. He created the universe, this earth, the beautiful mountains, trees, and flowers for us. He created the food that tastes so good. He made us able to compose and hear beautiful music. He designed us to be able see magnificent seascapes, landscapes, and sunsets. He enabled us to know Him, sharing in an intimate love relationship. He even gave us His beloved Son to make it possible that we might live forever.

All that He gives to us in our physical world is but a shadow of what He will give to us in the Kingdom. God's giving never ends. He is at this moment creating a glorious place for us in the magnificent New Jerusalem. By our tithing we learn to understand both His plan for mankind and His way of life.

A Second Tithe

It is clear that God expects His people to tithe in order to support the ministry. However, God also desires that His people keep His annual feasts. Therefore, He instructs His people to keep a second tithe. When the nation of Israel came into the Promised Land they were given instructions about keeping the feasts. Three times a year they were to travel to the location where God had placed His name, and there celebrate the Days of Unleavened Bread, Pentecost, and the Feast of Tabernacles. The people were to rejoice as they feasted on their sacrifices and worshiped the great God of the universe. God provided an additional tithe to enable His people to celebrate these Holy Days.

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. And if the way be too long for thee, so that thou art not able to carry it; *or* if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: Then shalt thou turn *it* into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, And the Levite that *is* within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee (Deuteronomy 14:22-27).

It is apparent from the verses above that this tithe is different from that which was dedicated to the Levites. The great, giving God provided this additional tithe so that His people would profoundly enjoy worshipping Him. Gathered and kept by the individual, this tithe was used for the

express purpose of rejoicing at God's feasts. It could be spent on whatever the individual and his family might desire. It was also to be shared with the Levites, who had no land.

God intended a cycle of obedience, giving and blessing. He would bless His people for their obedience to His law. They would harvest His blessing of generous crops, and they would spend their money and enjoy themselves—even indulge themselves—during God's special Holy Days.

A Third Tithe for Israel

In any society there are the poor, the downtrodden, the fatherless and cases where, through no fault of their own, individuals experience financial failure. As God is a being of enormous mercy and kindness, He provided for just such cases with yet another tithe—a third tithe.

This third tithe was required only the third and sixth year out of every seven years. Notice God's instructions regarding this tithe:

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay *it* up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which *are* within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest (Deuteronomy 14:28-29).

The first tithe was dedicated to the Levites, and brought to the temple treasury (Malachi 3:10). The second tithe was saved by the individual at home, and then spent for whatever he desired while celebrating God's feasts. The third tithe was dedicated to the support of the stranger, the fatherless, the widow and the Levite. As God explains:

When thou hast made an end of tithing all the tithes of thine increase the third year, *which is* the year of tithing, and hast given *it* unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled (Deuteronomy 26:12).

God loves every human being whether they are rich or poor. He expects His people to also have a place in their heart for those who are less in need. He tells us:

He that giveth unto the poor shall not lack: but he that hideth his eyes shall have many a curse (Proverbs 28:27).

Because God also loves the poor, His economic system provided an additional third tithe for those who suffered need. However, some authorities teach that there are not actually three tithes.

Does God Command Three Tithes?

Considerable debate has developed regarding whether or not there are three tithes commanded by God. Some teach that there is no third tithe at all. Others contend that there is a tithe on the third year, but that it is an extension of either the first, or the second (festival) tithe.

While some dispute whether or not God requires more than one tithe, we have to recognize the fact that the plural word "tithes" is used in twenty-one verses in the Bible. And it appears that this "third year" tithe was different from the first tithe. God states that the first tithe is dedicated to

the Levites. The tithe commanded to be brought forth “at the end of three years” is also for “the stranger, and the fatherless, and the widow” (Deuteronomy 14:28-29).

Much of the debate regarding this tithe centers around an argument advanced by a twelfth century Jewish scholar named Maimonides. He made the claim that the tithe for the poor actually consisted of the festival tithe. His proposal was that the second tithe was to be distributed to the poor, widows and stranger every third year at the Feast of Tabernacles. This twelfth century rabbi writes:

On the third and sixth years from the sabbatical year, after they have separated the first tithe, they separate from what remains another tithe, and give it to the poor, and it is called the poor’s tithe; and not on those two years is the second tithe, but the poor’s tithe (Maimonides, *Hilchot Mattanot Annayim*, c.6, sect. 4).

Maimonides claim is questionable for several reasons. First, Maimonides assertion contradicts earlier Jewish writings about tithing practices. Maimonides wrote more than eleven centuries after the destruction of Jerusalem. In his time, there was no longer a temple or priesthood, and the Jewish people were no longer traveling to the holy land to keep the festivals. Therefore, he could not possibly have been writing from firsthand knowledge of common practice during those times. His view is more likely personal speculation.

Second, consider that if God intended for His people to substitute the festival tithe on the third year, there would be instructions to that effect written in the Scriptures. When God made substitutions in any commanded observance, He made it clear how it was to be done. For example, He stated how a substitute sacrifice was to be given for a firstborn infant (Exodus 13:13). Elsewhere, He gives instructions for redeeming tithes (Leviticus 27:31). However, God never speaks of a substitution for the festival tithe.

Third, God commanded that all the males were to appear before Him during three pilgrimage festivals each year. If the festival tithe was used for the poor on the third year, then how were the people to finance the three pilgrimages that year? The practice of substituting the festival tithe on the third year would seem to conflict with God’s direct command to appear before Him—and not to appear before Him empty (Deuteronomy 16:16).

In answer to the difficulties stated above, it has been suggested that the Israelites may have used their own personal money during the third year to attend the festivals. But if the feasts were observed with personal money, then such practice is in direct opposition to the scriptures that speak of taking the tithe and using it to travel to the feast spending it for whatever is desired. There is no provision stating that feast attendees were to ever use any other money than the festival tithe for this purpose.

At first glance, Maimonides’ statement that the festival tithe was used for the poor in the third year might sound plausible. However, the Scriptures and history support the view that the third tithe and the second (festival) tithe were separate, individual tithes and no substitution took place.

The Voice of Scholars and History

Literary and Scriptural evidence indicates that there were three separate tithes in national Israel. The people were to tithe to support the religious leadership. They tithed to enable them to rejoice at God’s feasts, and the third and sixth year out of every seven years they gave a tenth to

support the poor in the land. Many scholars and historians verify this practice. For example, Eerdmans Encyclopedia of the Bible states:

Each year a tithe was given to God for the upkeep of the priests. A second tax was used for a sacrificial meal, in which the worshiper and his family shared at one of the festivals. A third tax was used to help the poor (Page 147).

Flavius Josephus was a famous Jewish General who fought against Rome in the war which finally culminated in the destruction of the temple in 70 A.D. Josephus was captured by the Roman General Vespasian, and during his incarceration in Rome, Josephus turned his attention to writing a history of the Jewish people. Regarding his people's practice of tithing, Josephus writes:

Moses, according to the will of God, appointed that the people should pay the tithe of their annual fruits of the earth, both to the Levites and to the priests (Antiquities of the Jews, Book IV, chapter 4, sections 3 and 4).

Josephus simply restates the Biblical command of God. The first tithe was dedicated to the Levites. Four chapters later, the historian continues speaking about the tithes in detail. There he writes:

Let there be taken out of your fruits a tenth, besides that which you have allotted to give to the priests and Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city: for it is fit you should enjoy those fruits of the earth which God gives you to possess, so as may be to the honor of the donor (Antiquities of the Jews, Book IV, chapter 8, section 8).

Here Josephus confirms the practice of saving a second tithe for use at the feasts. Then, a few paragraphs later he addresses the obligation of a third tithe:

Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want; to women also that are widows, and to children that are orphans (Antiquities of the Jews, Book IV, Chapter VIII, Section 22).

Clearly, Josephus understood that the third tithe is separate from, and in addition to, the festival tithe. There is an even earlier source than Josephus that confirms the Israelite practice of saving an additional, third tithe that was distributed to the poor.

The book of Tobit is a historical novel dated by historians at about 200 B.C. and purportedly written by an Israelite. In the novel, one of the characters explains that the third tithe was in addition to the other two. He states:

Taking the first fruits and the tithes, of my produce and the first shearings, I would give these to the priests, the sons of Aaron, at the altar. Of all my produce I would give a tenth to the sons of Levi who ministered at Jerusalem; a second tenth I would sell, and I would

go and spend the proceeds each year at Jerusalem; the third tenth I would give to those to whom it was my duty (Tobit 1:6-7).

Another Jewish writer who supports the existence of a third tithe is Aben Ezra, a celebrated Rabbi born in Toledo Spain in 1092. A contemporary with Maimonides, Ezra was noted for remaining faithful to Jewish traditions. Speaking of the poor tithe, he writes:

This was a third tithe, and did not excuse the second tithe (John Gill's Expository Commentary on the Whole Bible, Deuteronomy 14:28).

John Chrysostom, born in 347 A.D., and considered one of the great doctors of the Roman Church, spoke in one of his sermons about the tithes that the Jewish people paid. He states:

For what did not they of old do? They gave tithes, and tithes again upon tithes for orphans, widows, and strangers (Homily IV).

It is obvious from the Scriptures, from Jewish history, Jewish literature and other ancient writings that God gave Israel a tithing system which included three tithes. God cares deeply about the poor, the needy and even the stranger who lives among His people. In addition to the three tithes, God's economic system included a year of release and the Jubilee.

The Year of Release and the Jubilee

The evidence indicates that when God speaks of the third year as the "year of tithing," He is referring to an additional tithe to be given to the poor and needy the third and sixth year out of every seven years. God's economic system included a seven year cycle that ended in what was called the year of release. God commands:

At the end of *every* seven years thou shalt make a release. And this *is* the manner of the release: Every creditor that lendeth *ought* unto his neighbour shall release *it*; he shall not exact *it* of his neighbour, or of his brother; because it is called the LORD'S release. Of a foreigner thou mayest exact *it again*: but *that* which is thine with thy brother thine hand shall release; Save when there shall be no poor among you; for the LORD shall greatly bless thee in the land which the LORD thy God giveth thee *for* an inheritance to possess it: Only if thou carefully hearken unto the voice of the LORD thy God, to observe to do all these commandments which I command thee this day (Deuteronomy 15:1-5).

On this seventh year, the farmer was not to plant, and not to reap. He was to eat what grew of itself. God says:

Speak unto the children of Israel, and say unto them, When ye come into the land which I give you, then shall the land keep a sabbath unto the LORD. Six years thou shalt sow thy field, and six years thou shalt prune thy vineyard, and gather in the fruit thereof; But in the seventh year shall be a sabbath of rest unto the land, a sabbath for the LORD: thou shalt neither sow thy field, nor prune thy vineyard. That which groweth of its own accord of thy harvest thou shalt not reap, neither gather the grapes of thy vine undressed: *for* it is a year

of rest unto the land. And the sabbath of the land shall be meat for you; for thee, and for thy servant, and for thy maid, and for thy hired servant, and for thy stranger that sojourneth with thee, And for thy cattle, and for the beast that *are* in thy land, shall all the increase thereof be meat (Leviticus 25:2-7).

This land Sabbath gave the soil time to replenish itself, so that the crops of the faithful would be healthy and bountiful. By obeying this particular command, the people were insured of prosperity. God also instructed to keep a Jubilee every 50 years, after seven of these Sabbaths of years. Moses writes explaining the law concerning this observance:

And thou shalt number seven sabbaths of years unto thee, seven times seven years; and the space of the seven sabbaths of years shall be unto thee forty and nine years. Then shalt thou cause the trumpet of the jubilee to sound on the tenth *day* of the seventh month, in the day of atonement shall ye make the trumpet sound throughout all your land. And ye shall hallow the fiftieth year, and proclaim liberty throughout *all* the land unto all the inhabitants thereof: it shall be a jubilee unto you; and ye shall return every man unto his possession, and ye shall return every man unto his family (Leviticus 25:8-10).

The three tithes, the year of release, and the Jubilee were major components of Israel's economic system. Designed by God to be a system that would never fail, it was a wonderful blessing to everyone. If the Israelites had faithfully observed God's way, they would have lived in a prosperous society where the needs of all people were met.

An Act of Worship

Although God's way does lead to prosperity, we must understand that tithing is not a financial investment plan for this life. The very idea of tithing in order to get more for the self violates God's divine purpose for instituting the law of tithing.

Few really fully understand tithing in the light that God intended. Indeed, many have become jaded in their thinking by the constant barrage of false values of the materialistic, secular society we all live in. As a consequence, some have come to view the Church as a business that supplies religious goods and services. To these people, Church members are little more than consumers, and the pastor is simply a man doing his job.

But we should never view the Church, or the support we contribute to it, in this way. We must always remember that tithing is not an expense, not a financial obligation and not a bill we have to pay like electricity, water, or rent. Tithing is a very personal, intimate act of worship. But how is this so? How is tithing an act of worship?

The word "worship" comes from the English word "worth-ship," meaning that someone or something is worthy of receiving reverence, adoration and thanksgiving. Only the God of the Bible is worthy of such devotion, and while tithing is a voluntary act performed individually by each person, by giving God the amount that He commands, we show our reverence, devotion and faith in Him. It is our personal acknowledgment that He owns all things and that He is the source of all our blessings.

The fact that we pay tithes shows our trust in Him, but the way in which we pay it reflects the real depth of the personal relationship we share with the Eternal. For example, when Abraham

came before the priest to give a tenth of the spoils, the scriptures state that He did “obeisance.” He bowed in reverence before God as he tithed. We should pattern our worship after Abraham, the father of the faithful (Galatians 3:29).

Simply writing a check to the church of your choice is not what God desires. Instead, we should reverently bow, and do obeisance to Him. We should write our check in an attitude of prayerful and humble gratitude, praying as we pay our tithe, realizing this act of faith and obedience has eternal consequences.

Storing our Treasure

God gives us the gift of eternal life freely. It is of such enormous value that it is absolutely beyond what any person could pay. However, it is a gift that God will give only to those who are faithful. When we pay our tithes to God, we are demonstrating our faithfulness, and by so doing we are also storing up a future reward.

A story illustrates this point. There was once an elderly gentleman who attended church in the state of Texas. In the early part of the 20th century, he had become very wealthy from the oil industry that was booming there. This man gave vast sums of money to his church and to a college that educated young Christians. He even sponsored the pastor to travel to Europe to preach to American soldiers during the First World War. But in 1929, the stock market crashed suddenly and he lost all of his money. One day, an old friend chanced to meet him on the street. He saw how humbly the man was now living. He remembered how wealthy he had once been, and he could not resist asking a question, “Now that you find yourself in this position, when you think about all the money you gave away to the church in the past, do you ever wish you could take some of it back?” The man did not hesitate in answering. He said, “Oh no friend. In my mind, the only thing I really have left is what I gave away.”

This story illustrates a profound truth in life. We can’t take it with us. However, there is a wonderful flip side to this truth. It is possible to invest our money in that which is eternal—the Kingdom of God. The effort we make to be Godly, the service given toward others, and the tithes we pay all add up! The Almighty is keeping a record of our works, and in time, He promises to repay His faithful followers. Tithing faithfully will bring dividends to us for all eternity. The law of tithing is not for God’s benefit, it is for *our* benefit. Tithing not only frees us from the accusation that we are stealing from God, it cuts us loose from the envy and covetousness that characterizes this modern age. It frees us from the financial bondage of the economic system we live in. It frees us from anxiety about money.

Tithing is an eternal law designed by our Creator for our ultimate good. By practicing tithing we learn to live God’s way of give. We participate in God’s system of financing His work and providing for the needs of the Church. We perform a personal, intimate act of worship that promises us a future with Jesus Christ and the Father—a future that will exceed our greatest hopes, dreams and expectations.

Honor God with His Tithe.

Some Questions Answered

I. Is the tithe only figured on agricultural products?

It is taught by some that the tithe applies only to agricultural products. Adherents of this doctrine cite numerous scriptures in which God addresses the issue of tithing and mentions only agricultural products. For example, in the book of Leviticus, Moses writes:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD (Leviticus 27:30).

And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD (Leviticus 27:32).

By only considering verses like these, some have concluded that the tithe is required on only what grows from the ground or on livestock. However, the Scriptures reveal that tithing applies to all our increase, whether it comes from agricultural products, manufactured goods or wages earned.

Consider the patriarch, Abraham, who paid tithes on the spoils of war. Abraham came out to meet the priest, Melchizedek, and he gave Him “tithes of all” (Genesis 14:20). What were those tithes comprised of? Were they only agricultural products? The author of Hebrews explains:

For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually. Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils (Hebrews 7:1-4).

Abraham gave God a tenth of the spoils of war. These goods were likely swords, clothing, money, gold, silver and brass. The likelihood is that there were few if any agricultural products in these spoils.

Other New Testament scriptures also indicate that the tithe is not limited to agricultural products. Jesus spoke a parable of two men, a Publican who was justified before God, and a Pharisee, who because of his pride, was not. Jesus relates the words of the proud Pharisee bragging in his prayer of gratitude. He says:

I fast twice in the week, I give tithes of all that I possess (Luke 18:12).

Notice that the Pharisee tithed on everything—all his possessions—not just on agricultural products. Perhaps more important is the fact that this Pharisee never really existed. He was created by Jesus for the purpose of telling the story. Jesus described an imaginary Pharisee who was doing righteous things—fasting and tithing—but whose motivation for doing them was all wrong. Clearly,

in the mind of Jesus Christ, tithing applies to all that we possess. The Proverbs also verify this principle:

My son, forget not my law; but let thine heart keep my commandments: For length of days, and long life, and peace, shall they add to thee. Let not mercy and truth forsake thee: bind them about thy neck; write them upon the table of thine heart: So shalt thou find favour and good understanding in the sight of God and man. Trust in the LORD with all thine heart; and lean not unto thine own understanding. In all thy ways acknowledge him, and he shall direct thy paths. Be not wise in thine own eyes: fear the LORD, and depart from evil. It shall be health to thy navel, and marrow to thy bones. Honour the LORD with thy substance, and with the firstfruits of all thine increase (Proverbs 3:1-9).

These verses are a powerful reminder to remember God's law, and not to lean to our own understanding. In this statement, we are commanded to honor God with our "substance." This word "substance" is vital to our understanding. It is translated from the Hebrew word "hon" which means our "wealth" or plainly, our money. Notice an example of this word used by the Psalmist:

Wealth and riches shall be in his house: and his righteousness endureth for ever (Psalm 112:3).

The word "wealth" is the exact same Hebrew word "hon" that is translated "substance" in Proverbs 3:9. By the use of this word, God is clearly telling us that we are to tithe on all our wealth, not just the increase derived from agricultural products. God intended His people to tithe on all their increase, no matter what it consisted of. Therefore, we are to tithe on the money we earn.

The reason that God primarily speaks of agricultural products when discussing the practice of tithing should be obvious. The economy of ancient Israel was predominately agricultural. The people traded with one another using their agricultural goods. They had no paper currency at that time, and therefore they even paid wages to their employees in agricultural products instead of paper or metal currency as we do today.

In this context, consider the story of Jacob. He promised that he would tithe on all that God gave him, saying:

...of all that thou shalt give me I will surely give the tenth unto thee (Genesis 28:22).

Jacob understood that he was to give God a tenth of all. In this context, it is important to realize that at this time, Jacob had no land of his own. Therefore, his comments must be understood to mean that he expected to work for someone and tithe on the wages received for his labor. He came to work for Laban, who changed his wages ten times (Genesis 38:7).

Jacob honored his promise to tithe on these wages, and was greatly blessed for it. In his day, people traded agricultural products for the things they needed, and these products functioned as money. Therefore, Jacob's wages were sheep.

In today's society, we are paid in pieces of paper that have a number printed on them displaying their relative value. It must be understood, however, that there is no difference between

being paid in sheep or our modern man-made currency that can be used to buy sheep. We, like Jacob, are to tithe on our wages no matter what the wage is comprised of.

The argument that we are not to pay tithes on money, or on other products we produce, is false. The truth is that all we earn comes from God's earth. All our increase ultimately comes from the Almighty, and we are to give Him the tenth.

Consider what would occur if God only required farmers and ranchers to tithe. Such a policy would give an economic preference to those who manufactured or worked for wages. Soon, few would take up farming or ranching, and the nation's economy would eventually fail. Further, if such a policy were true, only ranchers and farmers would tithe, and only they could ever attend the feast. Tithing only on agricultural products is not validated in Scripture, and would be unworkable in real life.

II. Is the tithe calculated on the gross or net?

Some churches insist that their members tithe on their gross income, before taxes. They teach that we are to give God what is His first, before we give the civil government the portion belonging to them. On the surface this teaching might have an appearance of righteousness, but is it really what God wants us to do? When the Almighty states that we are to tithe on our increase, does He consider a person's gross income as their increase?

In a commercial enterprise this question is easily understood. Corporations realize that the increase is their profit after business expenses. Before they can count how much they have earned, they must first pay fixed and variable expenses such as insurance, rent, taxes, depreciation on equipment, interest paid on loans, building maintenance, office expense, salaries, government fees, and various taxes. Such costs for doing business have risen to the point, where in our modern world, companies are considered successful if they earn enough to even net a ten percent gain. This means that a business owner must gross receipts of \$250,000 in order to take home a mere \$25,000.

If the business owner had to pay tithes on the gross, he would be required to pay \$25,000 first tithe and save a similar amount for second tithe. Consequently, he would be left with nothing to live on and be \$25,000 in the red. Therefore, it is clear that a business owner must pay tithes on the net and not the gross.

In a like manner employees working for others have a cost for the privilege of working in the country—taxes! In America the average tax paid by the middle class is somewhere near 20%. In other countries it can be far more. For example, in Denmark, it can attain heights of 63% for large income earners, and in Belgium it can reach nearly 60%.

Consider a person earning \$50,000 per year in Belgium, and paying tithes of \$5,000 for first tithe, and another \$5,000 for the festival tithe. Including taxes, such an individual would pay \$41,500.00 in tithes and taxes. Out of all the money they earned, they would be left with only \$8,500 to live on. It becomes absolutely preposterous to consider, and impossible to perform.

A solution some have resorted to is to provide a tithe structured according to the country in which church members live. Those residing in socialistic countries with 50-60 % tax brackets were to tithe on the net. In America and other countries with lower tax rates, members were to tithe on the gross. While this system seems fairer to those living in countries with high tax rates, it does not follow God's law which states:

Ye shall have one manner of law, as well for the stranger, as for one of your own country: for I am the LORD your God (Leviticus 24:22).

God's law should not be changed to apply to one group of people differently than to others. The principle found in the verse above shows that God's law is to apply to those in the Church wherever they live. There should be one law for all. Therefore, if those who live in Denmark should tithe on the net—their increase—then we also in other countries should tithe on our net.

The tax laws that apply to our income are a cost that we incur as a result of doing business in our country. This means that, like the business owner, we can deduct these costs. When it comes to other taxes that apply to purchases we make, like sales taxes, a distinction must be made however. A business owner who was required to pay sales tax on items needed to run the business could deduct them. Taxes on personal spending have nothing to do with the increase of an individual's personal income, however. They are not deductible when a person spends the increase they have made.

III. What about inheritance, pensions, unemployment, social security and gifts?

God does not require that a tithe be paid on everything we receive. Instead, the Almighty mandates that a tithe be paid on what is produced through each individual's labor. Gifts, inheritances, unemployment payments, pensions and some disability benefits that are an award do not qualify as increase derived from our labor and are not subject to the tithe.

On the other hand, some pension plans require investing a portion of the money that is earned as a salary each year. In such cases where this money is neither taxed or tithed on before receiving it at retirement, the pension may be considered as an increase, and, like any other investment, is subject to the laws of tithing.

IV. Is there a tithe of a tithe?

The Scriptures speak of a "tithe of a tithe" when addressing the priests. This was a reference to the fact that the priests, who received the tithe by the law, were also subject to the law. They, too, were required to tithe. God states:

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe (Numbers 18:26).

The Levites received the tithe, but they were required to give a tenth of what they received to the High Priest. The High priest was to be a son of Aaron, and as Nehemiah explains:

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe (Nehemiah 10:38).

The tithe of a tithe went to the High Priest in the time of the Old Covenant. Today, there is no physical High Priest, and therefore, no need to administer this tithe today.

Some of the churches that keep God's Festivals have instituted a policy of requesting a tithe of their members' personal festival funds in order to help them pay their expenses incurred in conducting the feasts. The Eternal Church of God does not believe that this should be the case. The tithe of a tithe came out of that which was received by the priests from the peoples' first tithe. It did not come from the festival funds saved by those who attended the feasts.

God does not command the people to give additional money for feast costs. In addition, the offerings that were commanded to be taken up at the feasts were not to be used for priestly salaries in the Old Covenant, and it is our view that they should not to be used for paying ministerial salaries today. The offerings given by God's people at the feasts were dedicated to the specific purpose of celebrating the feast. They were to be eaten by the person presenting the offering, the priest, and God while at the festivals.

Therefore, the Eternal Church of God is bound by the Scriptures to use those monetary offerings which are given at the Feast strictly for the celebration God's Holy Days. It is our judgment that by following this principle in the Bible, there is no need for giving an extra tithe, over and above the three offerings given during the festival seasons.

V. Is borrowing from our second tithe okay?

The Scriptures also speak of an option of redeeming our tithe. Does this mean that we can use money from the tithe we have saved for emergencies or investment purposes, and pay it back at a later date? The Scriptures state:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof (Leviticus 27:30-31).

This verse does not give us permission to borrow from our tithe. We are not to use this money for any other purpose than keeping God's feasts. The above verse was a provision that God made for farmers. If a person believed that a crop, or the seed of a crop was of value for future use, God permitted them to purchase it back at 120 percent of its value.

When it came to livestock, however, there was to be no substitute made for the animal that was to be tithed. The herd or flock was to pass under a rod, and every tenth one was marked. Any change in which animal was to be given to the Eternal was prohibited. For example, selecting inferior animals was absolutely forbidden (Leviticus 27:33).

VI. Is the third tithe in force today?

The third tithe was paid the third year and sixth year, then there was a sabbatical year that served as a year of release in which no crops were sown and no tithes were paid.

The third tithe was saved by the individual, and distributed to the poor and the Levite living within the local community. It was not paid to the Levites as a part of their salary as the first tithe was, and it was not associated with the temple or its services. In this sense, it was what the Jews called a poor tax—its purpose more a civil function than religious.

This tithe was created by God to apply to national Israel—citizens of a theocratic government. Those who paid this tithe lived under the law and government of God. The entire nation

participated in this system, and the tithe functioned as a safeguard for the poor and under-privileged in the land.

Today, the Church has spread beyond the borders of national Israel to encompass the entire world. In this modern age, there are many who live in nations who provide for their poor through a tax system. In such cases, the local governments administer their own social security and welfare system. For example, the U.S. taxes its citizens approximately twelve percent each year for this purpose.

In such cases where the principle of the third tithe is administered by the social security or welfare systems of the civil government, the Church has made a judgment that the individual in such systems is not obligated to pay an additional ten percent each third year.

At first, some might question the thought of the civil government administering God's third tithe for the poor. However, after considering God's intention, it makes perfect sense for us who live in different nations all around the earth.

Consider God's intent. The third tithe was designed for the purpose of supporting the poor in society. It was always a civil function. While the first two tithes were dedicated to religious purposes, the third tithe was actually for a secular purpose—physical assistance to the needy. The civil government does administer this function today, and we now pay taxes instead of tithes—a semantic difference only.

In ancient Israel this tithe was administered by the people, not by the priests or Levites. Today God's people live in different countries and God states that unconverted leaders of these civil governments are His instruments. Speaking of responsibilities of the Gentile civil leaders, the apostle Paul explains:

Let every soul be subject unto the higher powers. For there is no power but of God: the powers that be are ordained of God. Whosoever therefore resisteth the power, resisteth the ordinance of God: and they that resist shall receive to themselves damnation. For rulers are not a terror to good works, but to the evil. Wilt thou then not be afraid of the power? do that which is good, and thou shalt have praise of the same: For he is the minister of God to thee for good. But if thou do that which is evil, be afraid; for he beareth not the sword in vain: for he is the minister of God, a revenger to execute wrath upon him that doeth evil. Wherefore ye must needs be subject, not only for wrath, but also for conscience sake. For this cause pay ye tribute also: for they are God's ministers, attending continually upon this very thing. Render therefore to all their dues: tribute to whom tribute is due (Romans 13:1-7).

Thus, God makes it clear that the officials in our human physical government also function as His ministers. They administer the law of the land, and care for the poor. Therefore, we are to pay our taxes to them, obey their laws and accept their administration of the funds we give them.

It is important to understand the fact that the civil government administers this function in our society does not mean that our obligation toward the poor is done away. Jesus said the poor we always have with us (Matthew 26:11). Further, there are always cases within our system where those who do not deserve assistance, receive it. Worse yet, those who have needs and who deserve help sometimes fall through the cracks. Whether we have already paid money for welfare systems or not, we cannot and must not close our eyes to the needs of those around us. God states:

If there be among you a poor man of one of thy brethren within any of thy gates in thy land which the LORD thy God giveth thee, thou shalt not harden thine heart, nor shut thine hand from thy poor brother: But thou shalt open thine hand wide unto him, and shalt surely lend him sufficient for his need, in that which he wanteth. Beware that there be not a thought in thy wicked heart, saying, The seventh year, the year of release, is at hand; and thine eye be evil against thy poor brother, and thou givest him nought; and he cry unto the LORD against thee, and it be sin unto thee. Thou shalt surely give him, and thine heart shall not be grieved when thou givest unto him: because that for this thing the LORD thy God shall bless thee in all thy works, and in all that thou putteth thine hand unto (Deuteronomy 15:7-10).

Based on these verses, The Eternal Church of God believes that it must always help the poor and needy. The Eternal Church of God also believes that if some desire to contribute a third tithe, that they should follow the Scriptures and keep it within their gates. Ideally, it should be administered by the individual and not the Church. It can be given to anyone who is in need, but as Paul writes, preference should be given to those in God's Church (Galatians 6:10).

The Church also recognizes that in the present scattered condition, there exist cases where individuals who wish to help those in need do not know of anyone in this circumstance. Because the Church is usually aware of those who suffer want, it can direct brethren to others that they can help, or it will accept contributions and distribute them to those who have need.

VII. What if I am in debt?

When someone is first called by God, and they learn of God's tithe, they may be dismayed at the thought of paying two tithes. Some may think it impossible to give to the Church and save an additional ten percent for keeping the feasts. Adding to their anxiety may be the fact that they are in debt. Vast numbers of Americans are:

Debt has become part of our culture, a product of a society bent on self-gratification now and future generations be damned. Like any cultural trend, we are constantly enticed to take part. From the endless pre-approved credit card offers that fill up our mail boxes to the home shopping shows 'painless' lay-away plans, debt is easier and easier to incur. Wells Fargo advertised a credit card with an "easy-access" line of home equity credit as a way to help pay "for everyday expenses, like gas, groceries, clothes, etc," prompting a CNN reporter to observe that today, it is possible for Americans to "eat their homes." According to PBS' "Now," personal bankruptcy filings increased 320 percent between 1980 and 2004. As I'm writing this, a baby born in America owes \$26,000 dollars worth of national debt. Students graduate today with an average of over \$20,000 in student loans and credit card debt, and those who borrowed to pay for a graduate degree come out of school with a median debt of almost \$46,000 dollars—up 72 percent since 1997 (Joshua Holland, AlterNet, June 28, 2005).

When individuals living in such a society find that God requires a tithe, they may find themselves faced with what seems an impossible task. They may think "I can't afford to tithe. I can't pay God when I am in debt. I have to pay my creditors first."

The truth is the exact opposite, however. We can't afford not to give God His tenth—even if we are in debt. God is our chief creditor. He owns everything. He even owns our creditors. We and they are only stewards of what is His. We must put The Eternal God first by paying His tithe first, and then the other debts. Not tithing because of debt may seem right to many, yet that is the way of self-centeredness. It ultimately leads to destruction (Proverbs 16:25). Furthermore, we can't really trust our fears when it comes to spiritual matters. Instead, we should follow what God says (Proverbs 3:5). Put God first in all things by tithing to Him before paying our creditors and so doing, realize this vital truth:

For with God nothing shall be impossible (Luke 1:37).

If we make God our financial partner and live His way of life to the best of our ability, He will bless us. There is nothing impossible for Him. If we are faithful to Him, He can enable us to get out of debt. Giving God what is His and obeying Him in what He commands is the best investment a person can make. We should always put God first in our lives, and especially in our financial lives.

Quotes

“No one has ever become poor by giving.”

Anne Frank, (1929-45), Jewish Dutch diarist during Nazi occupation

“I never would have been able to tithe the first million dollars I ever made if I had not tithed my first salary, which was \$1.50 per week.”

John D. Rockefeller, Sr. (1839-1937)

“When you give to God, you discover that God gives to you.”

Author unknown

“There's no good reason to be the richest man in the cemetery.”

Colonel. Sanders (1890-1980)

“I have observed 100,000 families over my years of investment counseling. I always saw greater prosperity and happiness among those families who tithed than among those who didn't.”

Sir John Templeton, chairman of Templeton Funds

“Give to God what's right—not what's left.”

Author unknown

“Some people say, give till it hurts. But God recommends that we give until it feels good. God loves a cheerful giver!”

Brian Kluth

“The Dead Sea is the dead sea because it continually receives and never gives.”

Author unknown

“Giving frees us from the familiar territory of our own needs by opening our mind to the unexplained worlds occupied by the needs of others.”

Barbara Bush—former American first lady

“You should give according to your income, lest God make your income according to your giving.”

Author unknown

“You have not lived until you have done something for someone who can never repay you.”

John Bunyan (1628-88)

“Some people give God a tenth—a tenth of what they ought to give.”

Author unknown

“You can give without loving. But you cannot love without giving.”
Amy Carmichael (1867-1951), missionary to India

“We make a living by what we get; we make a life by what we give.”
Winston Churchill (1874-1965)

“Seek joy in what you give not in what you get.”
Author unknown

“No person was ever honored for what he received. Honor has been the reward for what he
gave.”
Calvin Coolidge (1872-1933)

“Rob not God, nor the Poor, lest thou ruin thyself; the Eagle snatcheth Coal from the Altar, but it
fired her Nest.”
Benjamin Franklin (1706-1790)

“The only investment I ever made which has paid consistently increasing dividends is the money
I have given to the Lord.”
James L. Kraft (1874-1953), chairman Kraft-Phoenix Cheese Corp.

“Think of giving not as a duty but as a privilege.”
John D. Rockefeller, Jr. (1874-1960)

“If there be any truer measure of a man than by what he does, it must be by what he gives.”
Robert South (1634-1716)

“The measure of a life is not its duration, but its donation.”
Peter Marshall

“Giving is more than a responsibility—it is a privilege; more than an act of obedience—it is
evidence of our faith.”
William Arthur Ward

“Giving to God is a grace—but not giving to God is a disgrace.”
Author unknown

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