

# What About Tithes, Offerings, and Alms?

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## 1. What is the tithe?

The very word tithe means "tenth." The tithe is one-tenth of a person's increase through wages, production, sales, etc. It is the first tenth of a person's increase that is designated by God for Himself.

## 2. How old is tithing?

Tithing is as old as the human race. Tithing was practiced by nations such as Egypt and Babylon in ancient times. Where did the concept of tithing originate? The first Bible reference is found in Genesis 4 when Abel brought of the firstfruit of his flock and presented it before the Lord. It is interesting to note that the first case of jealousy and murder occurred over the issue of the tithe

## 3. Didn't tithing begin with the Law of Moses?

No. The patriarchs practiced tithing over four hundred years before the law was given. In Genesis 14:20 we find that Abraham gave tithes unto Melchizedek, the High Priest of Salem, who is a type of Christ (Hebrews 7). Jacob made a vow to give God tithes of all he possessed in Genesis 28:20-22. Although tithing was incorporated into the Law of Moses, it did not begin with the Law. Before the Law, tithing was a covenant of love between a man and God. The Law came as a result of covenant breakers---the lawless and insubordinate (I Timothy 1:9). When the Law was fulfilled, tithing did not cease, but rather, returned back to the grace of, love and covenant. For those who truly love God, tithing is not an obligation but a privilege. It brings blessings based on better promises (Hebrews 8:6). We are no longer under law, but under grace (Romans 6:14). We do not PAY tithes, we GIVE tithes.

## 4. Did Jesus teach tithing?

Yes. Jesus said in Matthew 23:23, "*Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone*" (See also Luke 11:42). In other words, Jesus said, "You ought to have tithed, but you are not excused by tithing from the weightier aspects of the law: justice, mercy, and faith." Jesus did not nullify tithing, but rather reinforced it with New Testament emphasis on the heart. Jesus and His disciples, as Jews, would have made tithing a regular part of their faith and practice.

## 5. Doesn't tithing only apply to the nation of Israel?

No. As was said in question three, tithing began with Abraham, who is the father of us all. Israel (Jacob) came years later. Levi was one of the sons of Israel and was given the priesthood in the nation. Hebrews 7:14-17 tells us that Levi (Mosaic priesthood) gave tithes indirectly to Melchizedek (a type of Christ, the Heavenly Priesthood) through Abraham. Tithing preceded the nation of Israel in Abraham, and extends beyond Israel to all of the seed of Abraham.

**6. Abraham gave tithes to Melchizedek, and Israel gave tithes to the Levitical priesthood. Doesn't tithing depend upon a priesthood?**

Yes. Our High Priest is Jesus. Hebrews 7:1-10 places Melchizedek as a type and forerunner of Christ. The High Priestly ministry of Jesus is greater than that of Levi and the Mosaic Law. Just as Melchizedek received tithes from Abraham, so it is that Christ today receives tithes through His Divine Priesthood: *"Here mortal men receive tithes, but there He receives them, of whom it is witnessed that he lives"* (Hebrews 7:8). Christ's priesthood is eternal, without beginning or end. Since the earliest times, the fathers of faith have recognized His Priesthood through honoring Him with the tithe. Today there is only one High Priest, the Lord Jesus Christ. When we bring our tithes into the storehouse, we should present them in our heart to Him. Tithing itself is a "witness that he lives" as our High Priest.

**7. Where should I give the tithe?**

Obviously we cannot transport the tithe to heaven to present it before Christ. Neither should we, for He does not need it there. He has another purpose for the tithe --- His house on earth. Jacob vowed in Genesis 28:22 that he would establish God's house on The Stone and then honor God with the tithe. God designated the tithe for His house. Malachi 3:10 says, "Bring all the tithes into the storehouse, that there may be food in My house." In the Old Testament, the house of God was symbolized through the Tabernacle of Moses, Tabernacle of David, and the Temples of Solomon, Zerubbabel, and Herod. Jesus introduced His body as the true Temple of God: *"Destroy this temple, and in three days I will raise it up . . . But He was speaking of the temple of His body"* (John 2:19-21). After Jesus died, was buried, and ascended into heaven His BODY remained on the earth, the church. Jesus is the Stone upon which the house of God is built. Jesus stated in Matthew 16:18, "And on THIS ROCK I will build My Church." Hebrews 3:6 states, *"but Christ as a Son over His own house, WHOSE HOUSE WE ARE . . ."* 2 Corinthians 6:16 calls the Church the Temple of the Living God. The Church is the true fulfillment of the House of God and the Temple of God, and therefore, the place for tithes.

**8. Can I choose where I want to put My tithes?**

Before the Temple was destroyed in 70 A.D., there was no question of where the tithe belonged in the minds of Jews. However, the concept of the house of God had been revealed in many progressive versions in the Old Testament, beginning with the Tabernacle of Moses. From Tabernacles to Temples, God was bringing forth a revelation of His house. God knew of the changes that would occur and instructed the people in Moses' day: *"But you shall seek the place where the Lord your God chooses . . . to PUT HIS NAME for His dwelling place; and there you shall go. There you shall take . . . your tithes. TAKE HEED THAT YOU DO NOT OFFER YOUR BURNT OFFERINGS IN EVERY PLACE THAT YOU SEE; but in the place which the Lord chooses . . ."* (Deuteronomy 12:5-6,13-18; see also Deuteronomy 14:22-23). We are to seek out the place where the Lord has chosen to place HIS NAME. Before ascending to heaven, Jesus placed His name in the Church. Where is it that every Christian, pagan or heathen recognizes as the representatives of THE NAME in any community? Isn't it the local Church? The local Church is the storehouse and guardian of the tithe. This was understood by those early believers: "Nor was there anyone among them who lacked; for all who were possessors of lands or houses sold them, and brought the proceeds of the things that were sold, and laid them at the apostle's feet, and they

distributed to each as anyone had need (Acts 4:34-35). Acts 5 tells us that the apostles walked with authority in matters of what the people presented at their feet in the account of Ananias and Sapphira. We are to be "planted" in a local Church under divinely ordained leadership, and there we are to give our tithe.

**9. Did believers in the early church tithe?**

Although there is no mention of the word "tithe" in the New Testament other than the Gospels and Hebrews, it would seem evident that they did. We have no mention of Jesus and his disciples tithing, but we know that He was born under the law (Galatians 4:4) as well as they. As such, they would have been tithers without question. The silence of the Scripture in regard to actual account does not negate this reality. The same is true of the early believers. No mention was necessary as it was unquestionable to live otherwise. After Pentecost the disciples still went to pray at the Temple (Acts 2:46; 3:1), they taught at the Temple (Acts 5:20,21,25,42), and kept the rituals of the Temple (Acts 21:23-24). They would have also kept the tithe, for the new Jewish converts were "zealous for the law"(Acts 21:20). Until the Temple was destroyed in 70 A.D. the early believers would have sent the tithe to the Temple and not the Church. They had not made a final separation from Judaism because Jesus was the Messiah of Judaism. These early believers were in a transitional period between covenants. Only the book of Revelation was written after the Temple was destroyed. Therefore tithing would not have been connected to the new "Temple" of the Church until the old had been destroyed: "In that He says, 'A new covenant,' He has made the first obsolete. Now what is becoming obsolete' and growing old is ready to vanish away"(Hebrews 8:13). After the destruction of Jerusalem, the place where God had chosen to place His Name in the earth was no longer the Jewish Temple, but the Church. The Church is now the true Temple of God in the earth.

**10. Isn't tithing just a gimmick used by the Church and preachers to get money? Shouldn't ministers preach the Gospel for free?**

The preaching of the Gospel is to be given without charge: "*Freely you have received, freely give*" (Matthew 10:8). The Gospel should never be preached on the basis of what people can or will give. However, this does not mean that preachers and pastors are not to make a living from the gifts and giving of the people. Consider the following Scriptures:

- a. 1 Corinthians 9:7-11 "*Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who, tends a flock and does not drink of the milk of the flock? Do I say these things as a mere man? Or does not the law say the same also? For it is written in the Law of Moses, 'You shall not muzzle an ox while it treads out the grain.' Is it oxen God is concerned about? Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. If we have sown spiritual things for you, is it a great thing if we reap your material things?"*
- b. 1 Corinthians 9:13-14 "*Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? Even so the Lord has COMMANDED that those who preach the gospel should live from the gospel."*
- c. 1 Timothy 5:17-18 "*Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture*

says, 'You shall not muzzle the ox while it treads out the grain,' and 'The laborer is worthy of his wages.'" The reality is, it takes money and time to do the work of God in and through the Church. Those who do not acknowledge this are being either dishonest or malicious. If it were not for people who could devote themselves to the work of the Gospel and the household of faith, the Church, much would be hindered, neglected, or even destroyed. It might be said, "How much of the work of God has NOT been done because of a failure of God's people to tithe?"

**11. Should I tithe on the net or on the gross?**

A question could be asked, "What do you want God to bless, the net or the gross?" In Bible times there was no payroll deductions. What they earned was their increase. This is what they paid tithes from. Whatever else was required in taxes, bills, etc ... was taken out later. When you tithe on the gross you have legal grounds to call on God to bless that which was given to the government, and use that ground as a "pry-bar" in prayer against the devil's power in the nation. For businessmen, the increase would be profit the business has experienced. Therefore the tithe would be one-tenth of all profits.

**12. Where do I give the tithe?**

In the Law, the people were to bring the tithe to the priest at the temple. This was God's "house" among men. Abraham brought the tithe to Melchizedek before the house of God existed. Jacob vowed to establish a place for God's house and to support it with one-tenth of all his substance (Genesis 14:18-20; 28:20-22). No doubt the disciples continued to tithe to the Temple in New Testament times even as they participated in other Temple activities (Acts 2:46; 3:1). They continued to be zealous for the Law as Jewish believers (Acts 21:20). Once the Temple was destroyed in 70 A.D., I believe the tithes went directly to the Church, the Temple of the Holy Spirit (2 Corinthians 6:16; Hebrews 3:6). I believe the Spirit of this is clear in Deuteronomy 12:5-6, 13-18: *"But you shall seek the place where the Lord your God chooses, out of all your tribes, to put His name for His dwelling place; and there you shall go. There you shall take . . . your tithes. Take heed to yourself that you do not offer your burnt offerings in every place that you see; but in the place which the Lord chooses . . . You may not eat within your gates the tithe . . . But you must eat them before the Lord in the place which the Lord your God chooses . . ."* (See also Deut. 14:22-23). Notice here that the instruction is to seek out the place where the Lord has chosen to put His name, and to take the tithe there. I believe the place that God has chosen to put his Name, the place that all the heathen and pagans recognize, as well as the most religious is the local church. It is the very representative of God in every community. The church is God's Temple and His house. Therefore the local church that God has led you to become "planted" is the place where your tithes are to go. Those tithes become the "meat" by which the local churches are supported (Malachi 3:10).

**13. Is giving tithes the same as giving to help the poor?**

No. Malachi 3:8 states that God desires both tithes and offerings. The tithe is that part which belongs to God for the purpose of His house. An offering is that which God desires for you to give *beyond* the tithe. He does not want us to be limited in our willingness to yield our finances and possessions to Him. It honors Him as we show faith in Him as our Provider as we tithe and give. Gifts and aid given to the poor are called "alms." Jesus told us that our alms are to be given in secret (Matthew 6:1-4). We

give alms in secret so as not to embarrass those being helped or to draw attention to our charity to others. God desires that we be responsive to Him in tithes, offerings, and alms.

**14. Is there a difference between the tithe and “tithing”?**

Yes. The Bible is clear that God is just as interested in the heart in which the tithe is given as He is in the tithe itself. The Bible tells us that God loves a cheerful giver (2 Corinthians 9:7). God rejected the giving of tithes at Bethel and Gilgal that were mixed with sin and idolatry (Amos 4:4-5). In other words, the tithe is what you bring and tithing is the way it is brought. Deuteronomy 26:1-15 gives us some insight on how we are to worship the Lord with the tithe. Included in this worship was the bringing of the tithe to the place where the Lord had chosen to make His name abide, presenting it before the priest, declaring the Lord's salvation and deliverance, declaring the Lord's faithfulness to keep His promises and to provide with thanksgiving, rejoicing in every good thing that the Lord had given to them and their household, declaring their obedience to the commandment to bring all of the tithe and not consuming it upon themselves, and calling upon God's blessing from heaven. Therefore, giving the tithe should be and intimate time of worship. We may place it in a container in the church, but in our hearts we should be placing it at the feet of our High Priest, the Lord Jesus Christ, in thanksgiving, joy, and faith.

**15. What if I cannot afford to tithe?**

This question is born out of a misunderstanding of what the tithe is. Actually everyone who has increase has also been given the tithe. The tithe is the first tenth, not the last. Whether or not we give it is determined by whether we give it first or wait until last. There is no doubt about it; tithing is a faith walk. It takes faith to believe God can make nine tenths go further than ten tenths. That is why God says in Malachi 3:10 to prove Him. He says He will open up the windows of heaven and pour out blessing on our lives. He also says He will rebuke the devourer for our sakes. Think about it a moment: How much does God's blessing on your family, children, health, home, job, spiritual endeavors, and checkbook really mean to you? I would rather have nine-tenths with God's blessing on it than ten-tenths with a curse on it. In God's mathematics, nine is greater than ten. Maybe the question should be, "Can I afford not to tithe?"

**16. What if I am tithing and I am still in need?**

The question must be settled in our hearts about God's ability to keep His word. He has promised to open the windows of heaven and pour out blessing so that there will not be room enough to receive it. Notice that God did not necessarily promise money. He promised His blessing. Blessing can come in the form of money, but it can also come in the form of better health, peace, wisdom, relationship with God, answers to prayer, better job conditions, contracts, and the salvation and well being of our families. Not only this, but the testimony and eternal reward of one who has chosen to be obedient to Him no matter the cost. God has promised to pour out His blessing. Many times people begin to tithe after spending years without tithing. During these years they have spent money the wrong way and are in turbulent financial waters. Tithing does not negate the past. But tithing is the first step toward overcoming the past. Management of the ninety percent after the tithe is just as important as the tithe itself in obtaining God's blessing. We must repent of bad financial choices of the past and then look to God on how to restructure our lives, redefine our spending habits, and to use better

wisdom in the purpose and use of money. We cannot serve God in the tithe and then serve materialism at the same time. Tithing will open the door to God's wisdom and blessing to overcome the past and build a new future with His blessing. Be faithful with the tithe and look to God in faith for His wisdom, direction, and provision. God will prove Himself faithful. That is His promise.