INTRODUCTION (OT TITHING vs NT TITHING ARE APPLES & ORANGES)  
• Let’s dream a little…What if all the families in the church were tithers? How much more would come in for God’s Kingdom?  
• Would we, as a church, be more spiritual? What would that look like?  
• Statistics show that less than 10% of Evangelicals tithe; and that’s why average church giving reflects about 3% per family  
• Liberty in Christ (grace) should promote greater works than what the Law did, & hence, greater blessings

OLD TESTAMENT TITHING  
• Tithes & Offerings were for Israelites only……………………………Deut 33:29  
• Tithes were meant to support about 10% of the Jewish population – the Levites; and to show their reliance on God……………………………Num 18:24; Deut 14:23  
• Tithes were on the first fruits (gross) of the land (crops and livestock), and if one withheld their tithe, a 20% penalty would be assessed……………………………Lev 27:31  
• Tithes were mandatory; Counselors were pronounced on the Land if they did not give – and Tithes were not for Temple repair or upkeep …………………………..Mal 3:9-11  
• A flat tax, 1/2 shekel per person over 20 yrs old, was instituted for temple repairs (Ex 30:12-16). It was reduced to 1/3 shekel after Babylonian captivity ………Neh 10:31  
• Jews were commanded to prove God to be true…………………..Mal 3:10-12  
• God would bless the 6th year with 3 years of food to accommodate for the 6th year, the 7th & 8th years for the Sabbath year, & for the 9th year to replenish – if they Tithed………………………..Lev 25:21  
• During the 50th year of Jubilee, God would bless with 4 years of food to cover for the 48th year, the 49th year (which was a Sabbath year of rest), the 50th year of Jubilee (a year of rest), and the 51st year to replenish – if they Tithed………………………..Lev 25:11-12  
• God would prevent any nation from coveting their land or warring with them when they brought their Tithes to Jerusalem 3x a year…………………………….Ex 34:24  
• OT Tithes only supported the Ministers, not the Ministry (buildings and outreach)  
• No other nation has ever been under such a Land covenant

NEW TESTAMENT GIVING - A PATTERN TO SUPPORT THE MINISTERS & THE MINISTRY  
• NT believers are not commanded, but urged to give in 6 different ways:  
  1. Proportionately – percentage-based, as God has prospered, let each man decide ………………………………..2Cor 8:12; 2Cor 9:7  
  2. Consistently – not just once, but continuously & regularly ………………………………..1Cor 16:2  
  3. Willingly – without coercion, manipulation ………………………………..1Tim 6:16  
  4. Cheerfully – hopeful attitude; this is not lost money ………………………………..2Cor 9:7  
  5. Sacrificially – true discipleship is costly ………………………………..2Cor 8:2-3; Heb 13:16  
  6. Generously – those who give much, reap much ………………………………..2Cor 9:6  
• Giving is greatly encouraged, but no curses are pronounced on the NT believer or their land; Only blessings to those who give (Exception: Ananias and Sapphira who lied about their giving in Acts 5:1-11); and enough to do God’s will ………………………………..2Cor 9:8  

BUT…SHOULD ONE TITHE OR GIVE IF THEY CANT PAY THEIR BILLS?  
• It becomes a personal decision:  
  • if someone cannot provide for life’s necessities (food, clothing, shelter) then they fall into the “poor” category, and might need help from others  
  • if someone has mismanaged their money (debt or spend-thrift) then they fall into the foolish category
• God does allow for misfortunes (example, Job); and God also allows for people to remain faithful through tough times (e.g., widow w/ 2 miles)

OTHER ASPECTS OF GIVING  
• Will one see immediate results when one starts Tithing or Giving Proportionately?  
• God’s blessings may come in the form of new opportunities or answers to their prayers;  
• Can I test/prove God?  
• When it comes to Giving – YES……………………………..Mal 3:10; Thes 5:21  
• When one wants magical or instantaneous results – NO……………………………..Mat 4:7  
• Is it wrong to give in order to Receive?  
• That is how God motivates us (“Give, and it shall be given”)……………………………..Luke 6:38  
• But why does God wait till the last minute to answer my prayers for relief?  
• God eliminates the possibility of subjective coincidence…………………..Isa 41:17,20  
• Can we out give God? You have a biblical sense when you give for the right reasons ………………………………..1Sam 15:22, Prov 21:3; Mark 7:10-13

IS TITHING PERPETUAL?  
• Tithing (aka Proportionate Giving) is found before the Mosaic Law and after it  
• Pre-Mosaic Tithing Occurrences  
  • Abram tithed to Melchizedek spoils of war ………………………………..Gen 14:18-20; Heb 7:2-9  
  • Jacob was willing to Tithe to God whatever God gave him to when God’s promise of restoration was fulfilled……………………………..Gen 28:20-22  
  • Both incidences were not tied to any land; and Abram’s Tithe was not in produce or livestock, but in war booty; They were one-time occurrences; Abram’s tithe went to a man and Jacob’s tithe presumably went up in smoke, being livestock or produce; It is hard, then, to postulate an indisputable 10% principle from this.  
• Post-Mosaic Tithing Occurrences (These NT tithing references relate to Israel only)  
  • Epistles:……………………………..Heb 7:5,6,8,9  
• Most churches that teach tithing use Mat 23:23 to justify NT tithing…………………..Hebrews 7:5,6,8,9  
• A NT church is any church that teaches tithing  
• God’s blessing may take time as seeds need time to grow  
• What would that look like?  
• Making Money is Easy  
• Biblical Stewardship  
• Biblical Investing vs Gambling  
• Retirement and Taxes  
• Money is Easy – True Discipleship (Gospel)  
• What is True Discipleship?  
• 2Cor 8:2  
• True Discipleship = Pursuing God’s kingdom and His righteousness, and living for His honor & sake.  
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IS IT EVER APPROPRIATE TO WITHHOLD FINANCIAL SUPPORT FROM THE CHURCH?  
• Only if the Church is wicked. See 2Kings 4:22, where a man brought his first fruits to Elisha instead of taking it to his place of worship. Recall that Elisha prophesied in the apostate Northern Kingdom where idolatry and prostitution were part of their worship experience (2Kings 23:7 – there were male cult prostitutes in God’s House)  
• The religious leaders of Jesus’ day were considered vipers & hypocrites, but Jesus acknowledged them as His Church, & He also praised them for what they did to help those in need  
• And some of the churches in Revelations 2-3 were noted for severe problems such as being dead (Sardis); lacking love (Ephesus), holding to false doctrines (Pergamum); tolerating immorality (Thyatira), and having plenty of wealth but no zeal (Laodicea); – Yet, Christ acknowledged them as His Church, & He also praised them for what they did to help those in need  
• So, NO, it is not appropriate to withhold or even diminish your support because of less than desirable circumstances, unless the church is totally wicked, as noted

CONCLUSION / APPLICATIONS / BENEFITS  
• We may no longer have a tithing mandate, but, to give proportionately, whether it would be 3%, 10% or whatever, would incur a loss of blessings  
• We need God’s blessings in our life more than we need our money  
• The one aspect about OT tithing that is transferable to the NT is reliance on God  
• Illustration. If the Seat Belt law was repealed, would you encourage your children to stop wearing their seat belts and ignore the positive side effects of adhering to such a good practice?  
• Same thing with Tithing. We may be free from the OT Law of Tithing, but we can still benefit from the perpetual, God-ordained “side effects” of proportionate, consistent, wilful, cheerful, generous, and sacrificial giving
• Final Note. One doesn’t get closer to God by making a commitment to Tithing or to Give proportionately. A commitment to Give proportionately is an indication that one HAS gotten closer to God ………………………………..2Chron 31:1-7; Ps 50:23; Acts 10  
• So we do not need to stress giving as much as we need to emphasize spiritual growth. Giving is a by-product of our growing faith ………………………………..Heb 11:6

NEXT WEEK: BENEVOLENCE GIVING – HOW, WHEN, WHERE, WHY, AND TO WHOM

If Melchizedec can rake in 10%, then you guys get out there and do the same. This tithing thing could be big!