

LESSONS THIS QUARTER

1) 01 March	Nahum 1-3	Don't Mess with God
2) 08 March	Zephaniah 1-2	Everyone is Accountable
3) 15 March	Zephaniah 3	Our Great Salvation
4) 22 March	Obadiah 1	Compassion for Lost People
5) 29 March	Zechariah 1-12	The Promised Messiah
6) 05 April	Luke 24:1-12	The Declaration
7) 12 April	Luke 24:19-35	The Promise Fulfilled
8) 19 April	Zechariah 13-14	A Refined People
9) 26 April	Habakkuk 1-2	Hard Questions, Hard Answers
10) 03 May	Habakkuk 3	Awestruck
11) 10 May	Haggai 1-2	Seek God First
12) 17 May	Malachi 1	True Hope
13) 24 May	Malachi 2	Faithful
14) 31 May	Malachi 3-4	A Pure People

INTRODUCTION (OT Tithing vs NT Giving is 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?

- 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, and hence, greater blessings

OT TITHING AND OFFERINGS WERE TO MAKE GOD'S PEOPLE RELIANT ON HIM

Offering Types:

- Burnt
- Drink
- Free
- Free will
- Heave (Priestly Tithe)
- Jealousy
- Meat
- Memorial
- Peace/Thanksgiving
- Sin
- Trespass
- Voluntary
- Wave
- Willing

Offerings were:

- Money
- Animals (oxen, sheep, dove, etc.)
- Field Products (corn, wine, etc.)
- Handy-works (Brass, Silver, etc.)
- Human (First Born → Levites → Christ)

Offerings were to be either:

- Burnt;
- Eaten;
- Let Go / Freed;
- Thrown out; or
- Used for Service

Frequency of Offerings

- From every morning to every 3rd year

- It is interesting to note in the OT that only land-owners, farmers, and herders were required to Tithe – because the Tithe was tied to the Land
- City workers were not obligated to Tithe, but they did present other offerings
- ...and Jews in exile were not required to Tithe because they were away from their Promised Land
- After an apostate period of time, Hezekiah commanded the people, including city dwellers, to restore their tithes & offerings, BUT only after they first seriously and honestly repented and got right with God
.....2Chron 30-31

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 total reliance on God and not on their own ability to make a living 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. Curses were pronounced on the Land if they did not give – and Tithes were not for Temple repair or upkeep Mal 3:9-11
- OT Tithes only supported the Ministers, not the Ministry (i.e., Tithes did not support buildings and outreach)
- A flat tax, 1/2 shekel per person over 20 years old, was instituted for temple repairs (Ex 30:12-16). It was reduced to 1/3 shekel after Babylonian captivity due to their poverty Neh 10:31
- Jews were commanded to prove God to be true in respect to being blessed through their sacrificial giving Mal 3:10-12

- God would bless the 6th year with 3 years of food to provide nourishment during the 6th year, the 7th or Sabbath year of rest, & for the 8th year to replenish – If they Tithed Lev 25:21
- During the 50th year of Jubilee, God would bless 48th year 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 (another 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 and warring with them when they brought their Tithes to Jerusalem 3 times a year Ex 34:24
- No other nation has ever been under such a Land covenant

NEW TESTAMENT GIVING – A PATTERN TO SUPPORT THE MINISTERS & THE MINISTRY

- Jesus never said “if you give,” but “when you give” Mat 6:2-3
- Though, NT believers are not commanded to give, we are greatly urged to give in 6 different ways:
 - Proportionately** – percentage-based, as God has prospered, let each man decide for himself 2Cor 8:12; 2Cor 9:7
 - Consistently** – not just once, but continuously & regularly, practically on “the first day of every week” 1Cor 16:2
 - Willingly** – without coercion or manipulation 1Tim 6:18
 - Cheerfully** – hopeful attitude; this is not lost money 2Cor 9:7
 - Sacrificially** – true discipleship is costly ...2Cor 8:2-3; Heb 13:16
 - Generously** – those who give much, reap much 2Cor 9:6
- Giving is greatly encouraged, but no curses are pronounced on the NT believer or on their land; Only blessings to those who give (Exception: Ananias and Sapphira who lied about their giving in Acts 5:1-11) 2Cor 9:8

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 (i.e., war booty). It was a one-time occurrence Gen 14:18-20; Heb 7:2-9
 - Jacob** was willing to Tithe to God whatever God gave to him 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, and it was a one-time occurrence that went to one man. Jacob's Tithe presumably went up in smoke, being livestock and/or produce. It is hard, then, to postulate an indisputable 10% principle from these two incidences with so many subjective variables.
- Post-Mosaic Occurrences** (These NT tithing references relate to Israel only)
 - Gospels: Mat 23:23; Luke 11:42; Luke 18:12
 - Epistles: Hebrews 7:5,6,8,9
- Most churches that teach tithing use Mat 23:23 to justify NT tithing (“For you [Scribes & Pharisees] tithe the mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the [tithe]”). BUT Jesus was addressing the Jews while they were in their Land, which was appropriate.
 - For us NT Christians, like the Jews of the OT, we should not neglect our giving, but we cannot, in good conscience based on the whole counsel of God, say 10% is the rightful or minimal or the only amount to give
 - God-fearing OT Jews who gave Tithes and Offerings typically gave about 33% of their gross. Could we be as generous, even factoring in a typical 25% state & federal tax burden? YES! There are faithful Christians who do so and more...

- New Testament Tithing (aka: proportionate, consistent, willful, cheerful, sacrificial & generous giving) will always reap rewards for the believer – but they may not be what is desired, or received when wanted, or even received in this life time (cf. the widow w/ 2 mites in [Mark 12:42-44](#) and the godly, but destitute, widows of [1Timothy 5:5](#) who had to trust in God and pray night and day for food and financial relief)

IS IT EVER APPROPRIATE TO WITHHOLD FINANCIAL SUPPORT FROM THE CHURCH?

- Only if the Church is totally wicked and totally has forsaken God. 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](#) records male cult prostitutes being in God's House)
- The religious leaders of Jesus' day were considered vipers and hypocrites, BUT Jesus praised the widow with 2 mites who gave 100% to the coffers of her local worship center
- 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 applauded the true believers who were in them for hanging tough and remaining faithful.
- So, NO, it is NOT appropriate to withhold or even diminish your support to your church because of less than desirable circumstances, unless the church is totally wicked, as noted

Passage	Comments
3:13-18	<p>The Wicked say, "There is No Profit in Serving God"</p> <ul style="list-style-type: none"> • This passage is a lesson unto itself • Basically, the wicked see no purpose in serving a "God who hides Himself" (Isaiah 45:15) and fails to give them the "desires of their heart" • The righteous, on the other hand, take comfort by patiently waiting for God to keep His word – and God takes note of all the doings of man
4:1-6	<p>The Day is Fire is Coming</p> <ul style="list-style-type: none"> • vv1-3. This is possibly alluding to the end of the Great Tribulation and the beginning of the Millennial reign of Christ where the wicked are destroyed and the Jews rejoice like never before • v4. "Remember My Word." – Oh, if only the Jews would've been obedient instead of obstinate while in their Promised Land. How more blessed they would've been. If we want more blessings in our lives, then let's remember God's word and obey it • vv5-6. Elijah will come before the "Great and Terrible Day of the Lord." John the Baptist was a partial fulfillment of this prophecy (Mat 11:14) <ul style="list-style-type: none"> ♦ Final fulfillment will come prior to Christ returning at the end of the Tribulation and steps on the Mount of Olives and splits the region in two. ♦ Elijah's return possibly alludes to one of the 2 witnesses in Revelation 11, who, like John the Baptist, was in the spirit of Elijah. ♦ Some scholars believe the 2 witnesses will be Elijah and Moses, who also appeared at the Lord's Transfiguration – but this is mere speculation

Passage	Comments
Malachi 3:1-7	<p>The Forerunner, and Coming of the Messiah to Cleanse His People and to Judge the Wicked</p> <ul style="list-style-type: none"> • v1. This verse clearly alludes to the 1st coming of the Messiah, with John the Baptist being the messenger or forerunner.....Mat 11:14 • vv2-3. These verses seem to allude to the 2nd coming of the Messiah at the end of the Tribulation when Christ cleaves Mt. Olives in 2 and defeats Israel's enemies..... Zech 14:1-21; Rev 16:18 • v4. This verse takes us into the Millennial reign of Christ when all is well Rev 20:6 • vv5-7. This passages takes the reader back to Malachi's era, where God attempts to reason with His people once more <ul style="list-style-type: none"> ♦ v6. "I change Not" – A comforting passage of the trustworthiness of God's unchanging character (but His ways do and have changed over time) ♦ v7 "Return to Me, and I will return to you" – Recall Zech 1:3
3:8-12	<p>Promises of Blessings and Cursing from Tithing</p> <ul style="list-style-type: none"> • God promises to curse His people if they fail to tithe. THIS IS ONLY APPLICABLE TO ISRAEL • NT believers are under grace, not under a curse • If we do not give we forego any blessings, and if we give little, we receive little, but we will not be cursed • This passage is not applicable to us in the NT era • Bad Hermeneutics. We cannot split apart this passage, as many preachers do, and only extract the blessings and ignore the cursings. This is a cohesive passage meant to be taken as written for the Jews while they were in their Promised Land

CONCLUSION / APPLICATIONS / BENEFITS

- We may no longer have a tithing mandate, but, not to give proportionately, consistently, willingly, cheerfully, sacrificially, and generously, 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 such giving forces us to rely on God and not on our wealth or our abilities
- **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, willful, cheerful, sacrificial, and generous giving
- **Final Note.** One doesn't get closer to God by making a commitment to Tithe or to Give Proportionately. A commitment to Give Proportionately is an indication that one HAS gotten closer to God
 - [2 Chron 31:1-7](#); [Ps 50:23](#); [Acts 10](#)
 - ♦ IOW, Giving, whether a little or a lot, is not indicative of spiritual maturity (cf Annanias and Saphira)[Acts 5:1-11](#)
 - ♦ But, spiritual maturity will entice faithful giving that is proportionate, consistent, willful, cheerful, sacrificial, and generous
 - ♦ 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: 1John 1. John conveys to his readers in this mighty little book that God, through His Son, Jesus Christ, wants to bless us, use us, love us, forgive us, show us, and to take us for His own

