**D. Tithes and Offerings**

 **1. - What is Tithing?**

Strong’s OT 6237: `asar (aw-sar'); a primitive root (ident. with OT:6238); to accumulate; but used only as denominative from OT:6235; to tithe, i.e. to take or give a tenth.

 Tithing or giving the tenth is defined in detail in the Law of Moses.

 Genesis 28:20-22 Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father's house in peace, then the LORD shall be my God. And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."

 **2. - Is tithing still a commandment for Christians?**

 **a. (Does God want me to tithe?)**

 **b. Disagreement among Christians**

Mainly centering on the role of the Old Testament: ie

rejection of the OT laws because the OT covenant is no longer in force. (Not under the law but under grace.)

Bottom line is: you will have to decide what you believe.

(Consider the words of Jesus in Matthew 5:17-20.)

 **c. The New Testament on tithing:** (Only one verse.)

 Matthew 23:23 “Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, 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.”

 **3. - How does Tithing work?** (Support for the works and workers of God)

 **a. The Old Testament model**

 Deuteronomy 14:22-29 "You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always. But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, then you shall exchange it for money, take the money in your hand, and go to the place which the LORD your God chooses. And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the LORD your God, and you shall rejoice, you and your household. You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you. "At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.

 Deuteronomy 26:12-15 "When you have finished laying aside all the tithe of your increase in the third year--the year of tithing--and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, then you shall say before the LORD your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them. I have not eaten any of it when in mourning, nor have I removed any of it for any unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me. Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, "a land flowing with milk and honey." '

 **b.** **The Spirit of Tithing** (Rather than the letter of the law of tithing.)

 2 Corinthians 3:4-6 “And we have such trust through Christ toward God. Not that we are sufficient of ourselves to think of anything as being from ourselves, but our sufficiency is from God, who also made us sufficient as ministers of the new covenant, not of the letter but of the Spirit; for the letter kills, but the Spirit gives life.”

 We cannot tithe in the manner that Israel did (animals and grains), but we can practice the spirit or intention of tithing to the same ends towards our leadership, church, the poor, and so obey the Lord. This spirit of tithing was first expressed by Jacob as we read earlier.

 Like the Israelites, when we bring our tithe to church we feast and rejoice in it’s benefit as well as sustaining our clergy. When we invite and bring the un-churched we share the benefit of the tithes as they did with the stranger, poor, fatherless, and Levite among them. We can also practice the spirit of the ‘third year’ by insuring that one third of our tithe goes to assist the local Levite, stranger, fatherless, and widow.

 **c. The Lord’s rebuke to Ancient Israel**

 Malachi 3:8-12 "Will a man rob God? Yet you have robbed Me!

But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse, For you have robbed Me, Even this whole nation. Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this," Says the LORD of hosts, "If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it. "And I will rebuke the devourer for your sakes, So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field," Says the LORD of hosts; "And all nations will call you blessed, For you will be a delightful land," Says the LORD of hosts.