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The ABC of Biblical Giving

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And he humbled thee, and suffered thee to hunger; and fed thee with manna, which thou knewest not, neither did thy fathers know; that he might make thee know that man doth not live by bread only, but by every word that proceedeth out of the mouth of the Lord doth man live.
– Deuteronomy 8:3

But he answered and said, It is written, Man shall not live by bread alone, but by every word that proceedeth out of the mouth of God.
– Matthew 4:4

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

**The express and fundamental purpose of the tithe
is the provision of sustenance for the teacher of the Word of God,
that the People of God might be properly nourished.**

1 Introduction

Christians in general are confused about giving; most never been taught from the Scripture the categories of Biblical giving and the system which God has ordained for each category. No small amount of confusion is due to the erroneous notion that the Tithe originated with the Law of Moses and the Old Covenant. In actuality, the Tithe is a fundamental institution, of the same category as race, gender, and marriage. Even as Abraham owed the Tithe to Melchizedek, so also the Christian, as the *Seed of Abraham*,¹ owes the Tithe to Christ Jesus, who is called to the office of *Priest After the Order of Melchizedek*.²

Not understanding these matters, and consequently being unaware of his responsibility regarding support of the teaching ministry, the typical Christian is haphazard and impulsive in his giving. The most telling result is that legitimate ministries generally are in want, while apostate organizations, utilizing Madison-Avenue techniques to raise funds, flourish. Meanwhile, it often is the case that the Christian finds himself continually in economic distress, not realizing that his financial woes are, in large degree, a direct consequence of his failure to comply with the Biblical commands and directives concerning giving.

¹Galatians 3:29.

²Psalms 110:4, Hebrews 5, Hebrews 6, Hebrews 7.

1.1 The Vital Role of the Scripture

The People of God are called to a life based upon the Scripture. The commandments, instructions, promises, and revelations contained in the Scripture are the only sure guide for life; the alternative is to stumble along in darkness.³

1.1.1 Sustenance

To the man who, having been justified by faith, is walking in the Way of Life, there is nothing of greater value than the Scripture. The Word of God is his sustenance and his primary source of nourishment.

*Neither have I gone back from the commandment of his lips; **I have esteemed the words of his mouth more than my necessary food.***
– Job 23:12

*And he humbled thee, and suffered thee to hunger, and fed thee with manna, which thou knewest not, neither did thy fathers know; **that he might make thee know that man doth not live by bread only, but by every word that proceedeth out of the mouth of the LORD doth man live.***
– Deuteronomy 8:3

*And when he had fasted forty days and forty nights, he was afterward an hungred. And when the tempter came to him, he said, If thou be the Son of God, command that these stones be made bread. But he answered and said, **It is written, Man shall not live by bread alone, but by every word that proceedeth out of the mouth of God.***
– Matthew 4:2–4

*Being forty days tempted of the devil. And in those days he did eat nothing: and when they were ended, he afterward hungered. And the devil said unto him, If thou be the Son of God, command this stone that it be made bread. And Jesus answered him, saying, **It is written, That man shall not live by bread alone, but by every word of God.***
– Luke 4:2–4

1.1.2 The Unity of the Scripture

Though often deprecated by the Protestant Pulpit, Scripture written in the epoch of the Old Covenant was written and preserved for the instruction of the Justified living in the present era of the New Covenant.⁴

The Prophets, writing in the epoch of the Old Covenant, foretold the present epoch of the Apostles and the New Covenant. Conversely, the *Writings of the Apostles* illuminate the *Writings of the Prophets*.

The body of Scripture is a coherent whole, no part of which may be set aside or ignored.⁵

1.2 Scriptural Categories of Giving

The Scripture sets out three separate and distinct categories of giving, each having its own criteria. These categories are:

1. Giving to support the Shepherd who watches over the local assembly and provides for the sheep spiritual nourishment by teaching the Word of God.
2. Giving to equip and send forth the evangelist to proclaim and teach the Gospel of the Kingdom of God.
3. Giving to relieve those of the Household of Faith (in this era of the New Covenant, fellow Christians) who have fallen into distress.

³Psalm 119:105.

⁴Romans 15:4, I Corinthians 10:11, II Timothy 3:16.

⁵John 10:34–36.

1.3 The Church and Society

The Christian is not called to reform Society. Though the Christian resides in the World, he is not of the World.⁶ He is a stranger and a pilgrim on the Earth; his home is a city prepared by the Lord God.⁷

In his giving and in his life in general, the Christian has no responsibility with respect to the needs, problems, and evils of the *Kosmos*.

1.3.1 The Function of the Local Assembly

The local Christian assembly exists for the feeding, care, comfort, and exhortation of those who are walking in the Way of Life, engaged in the pursuit of Sanctification.⁸

- The Christian is not to engage in politics nor to be an officer in the government of Caesar. His king is Christ Jesus, and his citizenship is in the Kingdom of Heaven.⁹
- It is not the function of the local Christian assembly to run a rescue mission, a food pantry, a home for unwed mothers, or an orphanage.
- Christians are not to engage in campaigns against pornography, prostitution, abortion, alcohol, or drugs.

1.3.2 Attitude Toward Those Outside

Paul exhibits the proper attitude of the Christian toward Society:

I wrote unto you in an epistle not to company with fornicators: yet not altogether with the fornicators of this world, or with the covetous, or extortioners, or with idolaters; for then must ye needs go out of the world. But now I have written unto you not to keep company, if any man that is called a brother be a fornicator, or covetous, or an idolator, or a railer, or a drunkard, or an extortioner; with such an one no not to eat. For what have I to do to judge them also that are without? do not ye judge them that are within? But them that are without God judgeth. Therefore put away from among yourselves that wicked person.
— I Corinthians 5:9–13

The Apostle says that the activities of those who are outside the Household of Faith are none of his business.

1.3.3 Transformation not Reformation

Transformation comes to a society only through embrace of the Gospel of the Kingdom of God. And the term for a change affecting Society indeed is *transformation* and not *reformation*. A society is transformed as its members believe and obey the Gospel, are justified, and enter the Way of Life. When God the Father places a man in the Way of Life, he removes the individual from the dominion of Caesar and places him in the dominion of Christ Jesus.¹⁰ As the populace is released from the dominion of Caesar and comes under the rule of the Christ, the society is transformed.

A society which refuses to embrace the Gospel cannot be transformed. To the individuals in such a society, the exhortation is that which the Apostle Peter gave to the Remnant of Israel on the Day of Pentecost:

Save yourselves from this untoward generation!

— Acts 2:40

⁶John 15:19, John 17:14–1.

⁷Hebrews 11:13–16.

⁸1Thessalonians 4:3–4, Hebrews 12:14. In Hebrews 12:14, the Greek verb *dioko* means to pursue; the object of the pursuit is *eirene*, “peace,” which is defined within the verse as *agaismos*, “sanctification.” The correct translation of the verse is “Peace pursue, in association with all [of the justified], even the Sanctification, apart from which no one shall see the Lord.”

⁹Philippians 3:20, Colossians 1:12–13.

¹⁰Colossians 1:12–13.

2 Not By Bread Alone

The first category of giving addresses the purpose for which men are saved. Contrary to the teaching of the Protestant Pulpit, the Lord God is not indiscriminately and unconditionally offering to all of humanity escape from everlasting torture in a place called Hell.

Rather, the Lord saves men with whom to staff his kingdom.¹¹ Accordingly, the Lord is looking for individuals willing to be conformed to the image of Christ Jesus,¹² which is to say, individuals willing to pursue Sanctification, the end being birth into the family of God and endless service as an officer of the Kingdom of God. The pursuit of Sanctification entails instruction in the Word of God and the development of a godly character.

2.1 The Tithe

The English word *Tithe* means “tenth part.” The Scripture defines the Tithe as the first tenth of one’s increase.¹³ The Lord God ordained the Tithe in order to provide a bountiful supply of instruction in the Word of God.

The vitality of the ministry of the Word of God is evidenced perhaps most vividly in the division of the Land of Promise among the thirteen tribes of the physical nation of Israel. The Lord God had set aside the tribe of Levi to minister the Word and serve the Tabernacle. Because the ministry of the Word is a full-time occupation, Levi would not be able to engage in agriculture, the raising of livestock, mining, or other pursuits. Consequently, Levi was not given an allocation in the Land, but was to live scattered among the other tribes, and to be the recipient of the Tithe. Regrettably, giving in support of the ministry of the Word has a tradition of neglect. In the nation of Israel, support of the Levites habitually was neglected.¹⁴

The situation has not improved in the present age. Contemporary books, movies, and even comic strips in the newspapers habitually portray the minister of the Word as ill-fed, ill-housed, ill-clothed, without adequate transportation, and generally living on the verge of poverty. To the shame of the contemporary Church, these portrayals are, in many cases, an accurate reflection of reality. Things are much the same as they were two millennia ago, when the Corinthians were contemptuous of the Apostle Paul and refused him his due support.¹⁵

2.1.1 Reckoned on the Increase

It is important to note that the Tithe is reckoned on the *increase*,¹⁶ rather than on the *income*. In the case of a farmer who sows one bushel of grain and reaps a crop of eleven bushels, the increase is ten bushels, so his Tithe is one bushel. A farmer who sows one bushel of grain and reaps a crop of only one bushel has no increase, so he owes no Tithe. A man who is retired and living on savings has no increase, so he owes nothing.¹⁷

2.1.2 Paid from the Firstfruits

The Tithe is to be paid from the firstfruits, because the Lord God is the first to be paid.¹⁸ The firstfruits are equated with the best the land has to offer.¹⁹ The Lord refuses to accept anything less, and he curses the one who offers that which is inferior while withholding the best.²⁰

Thus, it should be clear that the Shepherd of this day is not to be supplied from that which the congregation has rejected or discarded. He is not to be fed with scraps or surplus commodities; he is not to be housed in a barn or a tumble-down shack; he is not to be clothed with rags or with apparel from the second-hand store; he is not to be dependent upon a jalopy or the city bus for transportation. Nor is he to be treated as royalty. The Shepherd is entitled to the same standard of living as that of the sheep which he supplies through the feeding of the Word.

¹¹ John 14:2–3.

¹² Romans 8:29.

¹³ Deuteronomy 14:22, II Chronicles 31:5.

¹⁴ Nehemiah Chapter 13, Malachi 3:7–12.

¹⁵ I Corinthians 4:9–13, I Corinthians Chapter 9.

¹⁶ Deuteronomy 14:22, Deuteronomy 14:28, Deuteronomy 26:12, II Chronicles 31:5.

¹⁷ Presumably he paid the Tithe while he was accumulating his savings.

¹⁸ Psalm 24:1, Psalm 89:11, I Corinthians 10:26, 28.

¹⁹ Numbers 18:12.

²⁰ Malachi 1:6–14.

2.1.3 No Other Gods

The order in which debts are paid generally reflects the order in which creditors are feared. If a man truly fears the Lord God and places no other “god” before the Lord, he pays the Tithe before he pays any other account. It should be no surprise that Caesar likewise demands to be paid first, for Caesar is a false god.²¹

The Protestant who has been inculcated with the “*not grudgingly or of necessity*” concept of giving may first pay the demands of Caesar and his creditors, and only afterward consider giving to the Lord, if funds remain. To do so, however, is a sure path to disaster: it will soon be found that his funds are exhausted long before all his needs are satisfied, and that he never has enough left to give to the Lord.

Happy the man who in faith pays the Tithe first of all, irrespective of pressing needs or seeming emergencies. He soon shall discover that all his financial needs are being met.²²

2.1.4 Ramifications of the Failure to Tithe

The failure of the Justified to pay the Tithe goes beyond his personal economic well-being; it has repercussions which are felt throughout the land.

An immediate result of the general failure to pay the Tithe is that men called of God to the full-time occupation of studying and teaching the Scripture are forced to find additional employment outside the ministry, in order to make ends meet. Deprived of their rightful wages, Shepherds are unable to devote sufficient time to study, writing, and teaching. As a result, the land experiences a spiritual famine.

Behold, the days come, saith the Lord GOD, that I will send a famine in the land, not a famine of bread, nor a thirst for water, but of hearing the words of the LORD: and they shall wander from sea to sea, and from the north even to the east, they shall run to and fro to seek the word of the LORD, and shall not find it. — Amos 8:11–12

2.1.5 The Ox Treading the Sheaves

The Law of Moses declares, “*Thou shalt not muzzle the ox when he treadeth out the corn.*”²³ The Apostle Paul declares that this commandment is an analogy which was given and recorded for the benefit of the Justified living in the present age of the New Covenant.

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? Even so hath the Lord ordained that they which preach the gospel should live of the gospel. — I Corinthians 9:7–14

The term “corn” is Old English; it translates *aloao*, meaning grain. The phrase, “*treading the corn*,” refers to the process of threshing—separation of the kernels of grain from the stalk and husks. In olden times, the method of separation employed an ox, constrained to walk in a circular path, into which sheaves are strewn and from which the straw and kernels of grain are raked away.

Thus, the canon of Scripture is compared to sheaves which must be threshed to release kernels of grain which then are prepared as food.

The teacher of the Word is portrayed as an ox whose duty it is to tread the sheaves. Threshing of the sheaves is accomplished through study. In the present day, in which the languages of Scripture and the customs of the ancients are obscure, the teacher must spend hours or even days in study to prepare material which may take only minutes to

²¹Consider Hebrews 2:14–15.

²²Proverbs 3:9–10, Malachi 3:10.

²³Deuteronomy 25:4.

present. Consequently, study of the Word and teaching constitutes a full-time occupation, particularly if the Shepherd has the responsibility of teaching several times a week, or if he is engaged in the composition of written teaching.

Only a niggardly and cruel owner would muzzle the ox threshing the grain. The ox eats straw, rather than grain, and to muzzle the ox would be simply to inflict senseless torment. In commanding that the ox be allowed to freely eat his fill as he treads the sheaves, the Scripture has in view payment of the Tithe.

2.1.6 Double Honour

Not all Shepherds are equal; some set an example, particularly by their diligence in study and skill in exposition of the Scripture.

Study to shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth.
– II Timothy 2:15

The Scripture declares that a Shepherd, by virtue of “ruling well” (Greek, *proistemi*, meaning to guide, and *kalos*, meaning nobly or honourably), is worthy of “double honour.”

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

The Greek word translated “honour” is *time* (pronounced “tea-may”), a noun which means honour or esteem. But in the Scripture, *time* typically is used in the sense of monetary reward; commentators concur that such is the case in this passage. According to lexicographer Vine, *time* is “primarily a valuing, hence, objectively, a price paid or received.” An excellent teacher should receive a double Tithe.

The words of Solomon attest to the labour entailed in study and teaching, and to the fact that, for the diligent scholar, the process has no end.

Vanity of vanities, saith the preacher; all is vanity. And moreover, because the preacher was wise, he still taught the people knowledge; yea, he gave good heed, and sought out, and set in order many proverbs. The preacher sought to find out acceptable words: and that which was written was upright, even words of truth. The words of the wise are as goads, and as nails fastened by the masters of assemblies, which are given from one shepherd. And further, by these, my son, be admonished: of making many books there is no end; and much study is a weariness of the flesh.
– Ecclesiastes 12:8–12

2.1.7 The Shameful Treatment of Paul by the Corinthians

The Corinthians were the recipients of some of the most extensive and rich teaching of the Apostle Paul. Yet, the Corinthians were like a foolish child; they were contentious, unwilling to be corrected, arrogant, and ungrateful for the love and great sacrifices of a devoted parent.

Hamstrung in their perception of truth by childish divisions,²⁴ the Corinthians had fallen under the spell of deceitful false apostles. These deceivers plundered the Corinthians and treated them with contempt.²⁵ They led the Corinthians into all manner of sin, teaching false Christs, false Spirits, and false Gospels.²⁶ And the deceivers challenged the apostolic authority of Paul. Blinded by the flattery of the deceivers,²⁷ the Corinthians arrogantly supposed themselves superior to Paul.

Needless to say, the Corinthians did not give Paul the Tithe. But rather than demand from them the support he was due,²⁸ Paul chose to minister to them without charge. To do so, he laboured as a tent-maker,²⁹ and received support

²⁴I Corinthians 3:1

²⁵II Corinthians 11:19–20.

²⁶II Corinthians 11:4.

²⁷I Corinthians 4:8.

²⁸I Corinthians 9:6. Such demands, if made, would have been backed by the Lord Christ, and could have involved incapacitation or even death. Consider the encounter of Paul with the sorcerer, Acts 13:5–12, and the account of Ananias and Sapphira, Acts 5:1–11.

²⁹Acts 18:1–3.

from other congregations.³⁰ Indeed, Paul says that he robbed other churches in order to minister to the Corinthians,³¹ giving to the Corinthians service for which others had paid.

The Indictment. The perverse thinking of the Corinthians and their lamentable spiritual status is apparent from the words of Paul:

*And these things, brethren, I have in a figure transferred to myself and to Apollos for your sakes; that ye might learn in us not to think of men above that which is written, **that no one of you be puffed up for one against another.** For who maketh thee to differ from another? and what hast thou that thou didst not receive? now if thou didst receive it, why dost thou glory, as if thou hadst not received it? **Now ye are full, now ye are rich, ye have reigned as kings without us:** and I would to God ye did reign, that we also might reign with you. **For I think that God hath set forth us the apostles last, as it were appointed to death: for we are made a spectacle unto the world, and to angels, and to men. We are fools for Christ's sake, but ye are wise in Christ; we are weak, but ye are strong; ye are honourable, but we are despised. Even unto this present hour we both hunger, and thirst, and are naked, and are buffeted, and have no certain dwellingplace; And labour, working with our own hands: being reviled, we bless; being persecuted, we suffer it: Being defamed, we intreat: we are made as the filth of the world, and are the offscouring of all things unto this day.***
— I Corinthians 4:6–13

*Am I am not an apostle? am I not free? have I not seen Jesus Christ our Lord? are not ye my work in the Lord? If I be not an apostle unto others, yet doubtless I am to you: for the seal of mine apostleship are ye in the Lord. **Mine answer to them that do examine me is this, 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? Even so hath the Lord ordained that they which preach the gospel should live of the gospel.***
— I Corinthians 9:1–14

*But I fear, lest by any means, as the serpent beguiled Eve through his subtilty, so your minds should be corrupted from the simplicity that is in Christ. For if he that cometh preacheth another Jesus, whom we have not preached, or if ye receive another spirit, which ye have not received, or another gospel, which ye have not accepted, ye might well bear with him. For I suppose I was not a whit behind the very chieftest apostles. But though I be rude in speech, yet not in knowledge; but we have been thoroughly made manifest among you in all things. **Have I committed an offence in abasing myself that ye might be exalted, because I have preached to you the gospel of God freely? I robbed other churches, taking wages of them, to do you service. And when I was present with you, and wanted, I was chargeable to no man: for that which was lacking to me the brethren which came from Macedonia supplied: and in all things I have kept myself from being burdensome unto you, and so will I keep myself.** As the truth of Christ is in me, no man shall stop me of this boasting in the regions of Achaia. Wherefore? because I love you not? God knoweth. **But what I do, that I will do, that I may cut off occasion from them which desire occasion; that wherein they glory, they may be found even as we. For such are false apostles, deceitful workers, transforming themselves into the apostles of Christ. And no marvel; for Satan himself is transformed into an angel of light. Therefore it is no great thing if his ministers also be transformed as the ministers of righteousness; whose end shall be according to their works.** I say again, let no man think me a fool; if otherwise, yet as a fool receive me, that I may boast myself a little. That which I speak, I speak it not after the Lord, but as it were foolishly, in this confidence of boasting. Seeing that many glory after the flesh, I will glory also. **For ye suffer fools gladly, seeing ye yourselves are wise. For ye suffer, if a man bring you into bondage, if a man devour you, if a man take of you, if a man exalt himself, if a man smite you on the face.***
— II Corinthians 11:3–20

³⁰Philippians 4:10–18.

³¹II Corinthians 11:7–9.

I am become a fool in glorying; ye have compelled me: for I ought to have been commended of you: for in nothing am I behind the very chieftest apostles, though I be nothing. Truly the signs of an apostle were wrought among you in all patience, in signs, and wonders, and mighty deeds. For what is it wherein ye were inferior to other churches, except it be that I myself was not burdensome to you? forgive me this wrong. Behold, the third time I am ready to come to you; and I will not be burdensome to you: for I seek not yours but you: for the children ought not to lay up for the parents, but the parents for the children. And I will very gladly spend and be spent for you; though the more abundantly I love you, the less I be loved. But be it so, I did not burden you: nevertheless, being crafty, I caught you with guile. Did I make a gain of you by any of them whom I sent unto you? I desired Titus, and with him I sent a brother. Did Titus make a gain of you? walked we not in the same spirit? walked we not in the same steps? Again, think ye that we excuse ourselves unto you? we speak before God in Christ: but we do all things, dearly beloved, for your edifying. For I fear, lest, when I come, I shall not find you such as I would, and that I shall be found unto you such as ye would not: lest there be debates, envyings, wraths, strifes, backbitings, whisperings, swellings, tumults: And lest, when I come again, my God will humble me among you, and that I shall bewail many which have sinned already, and have not repented of the uncleanness and fornication and lasciviousness which they have committed.

– II Corinthians 12:11–21

The shameful treatment of the Apostle Paul by the Corinthians has been used by the Lord as the occasion for the writing of Scripture which shows clearly:

- **The applicability of the Tithe to the Church.** Paul had the authority to demand the Tithe; support of the teacher is not optional.
- **The coherence and interdependence of the Scripture.** The command forbidding muzzling of the ox was penned by Moses; yet, Paul declares that the command was not written for the benefit of the literal ox, but for the benefit of the Church. This instance is a beautiful demonstration of the fact that Scripture written in the epoch of the Old Covenant was written and preserved for the instruction of the Justified living in the present era of the New Covenant.
- **The necessity for accurate instruction in the Scripture.** Through teaching of false Christs, false Spirits, and false Gospels, deceivers led the Corinthians into sin.

2.1.8 The Inheritance of the Levite

God separated the tribe of Levi from the other tribes of Israel, calling them to an office of service with respect to Israelites of the other tribes. The nature of their service was the ministry of the tabernacle.

And I, behold, I have taken your brethren the Levites from among the children of Israel: to you they are given as a gift for the LORD, to do the service of the tabernacle of the congregation. Therefore thou and thy sons with thee shall keep your priest's office for every thing of the altar, and within the vail; and ye shall serve: I have given your priest's office unto you as a service of gift: and the stranger that cometh nigh shall be put to death.

– Numbers 18:6–7

When the promised land was divided among the tribes of Israel, the tribe of Levy received no allocation of land. Instead of land, they received their inheritance in the form of the Tithe.

And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. 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. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. But the Tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

– Numbers 18:20–24

But the Levites have no part among you; for the priesthood of the LORD is their inheritance: and Gad, and Reuben, and half the tribe of Manasseh, have received their inheritance beyond Jordan on the east, which Moses the servant of the LORD gave them.
 – Joshua 18:7

The Levites were scattered throughout the other tribes, in order to teach and minister to the other tribes. Being called to engage full-time in the work of the ministry, the Levites were unable to provide their own needs through agriculture (which itself is a full-time occupation). Thus, the tribe of Levi received no allocation within the Land of Promise. Instead, the Levites were to dwell in the cities of the Land.

And the LORD spake unto Moses in the plains of Moab by Jordan near Jericho, saying, Command the children of Israel, that they give unto the Levites of the inheritance of their possession cities to dwell in; and ye shall give also unto the Levites suburbs for the cities round about them. And the cities shall they have to dwell in; and the suburbs of them shall be for their cattle, and for their goods, and for all their beasts. And the suburbs of the cities, which ye shall give unto the Levites, shall reach from the wall of the city and outward a thousand cubits round about.
 – Numbers 35:1–4

The needs of the Levites were to be supplied from the sacrifices and offerings made by their fellow Israelites. That is, the Levites were to obtain their living through the ministry.

And the LORD spake unto Aaron, Behold, I also have given thee the charge of mine heave offerings of all the hallowed things of the children of Israel; unto thee have I given them by reason of the anointing, and to thy sons, by an ordinance for ever. This shall be thine of the most holy things, reserved from the fire: every oblation of theirs, every meat offering of theirs, and every sin offering of theirs, and every trespass offering of theirs which they shall render unto me, shall be most holy for thee and for thy sons. In the most holy place shalt thou eat it; every male shall eat it: it shall be holy unto thee. And this is thine; the heave offering of their gift, with all the wave offerings of the children of Israel: I have given them unto thee, and to thy sons and to thy daughters with thee, by a statute for ever: every one that is clean in thy house shall eat of it. All the best of the oil, and all the best of the wine, and of the wheat, the firstfruits of them which they shall offer unto the LORD, them have I given thee. And whatsoever is first ripe in the land, which they shall bring unto the LORD, shall be thine; every one that is clean in thine house shall eat of it. Every thing devoted in Israel shall be thine. Every thing that openeth the matrix in all flesh, which they bring unto the LORD, whether it be of men or beasts, shall be thine: nevertheless the firstborn of man shalt thou surely redeem, and the firstling of unclean beasts shalt thou redeem. And those that are to be redeemed from a month old shalt thou redeem, according to thine estimation, for the money of five shekels, after the shekel of the sanctuary, which is twenty gerahs. But the firstling of a cow, or the firstling of a sheep, or the firstling of a goat, thou shalt not redeem; they are holy: thou shalt sprinkle their blood upon the altar, and shalt burn their fat for an offering made by fire, for a sweet savour unto the LORD. And the flesh of them shall be thine, as the wave breast and as the right shoulder are thine. All the heave offerings of the holy things, which the children of Israel offer unto the LORD, have I given thee, and thy sons and thy daughters with thee, by a statute for ever: it is a covenant of salt for ever before the LORD unto thee and to thy seed with thee.
 – Numbers 18:8–19

The priests the Levites, and all the tribe of Levi, shall have no part nor inheritance with Israel: they shall eat the offerings of the LORD made by fire, and his inheritance. Therefore shall they have no inheritance among their brethren: the LORD is their inheritance, as he hath said unto them. And this shall be the priest's due from the people, from them that offer a sacrifice, whether it be ox or sheep; and they shall give unto the priest the shoulder, and the two cheeks, and the maw. ***The firstfruit also of thy corn, of thy wine, and of thine oil, and the first of the fleece of thy sheep, shalt thou give him.*** For the LORD thy God hath chosen him out of all thy tribes, to stand to minister in the name of the LORD, him and his sons for ever.
 – Deuteronomy 18:1–5

2.2 Application to the Present Day

Among Protestant Pastors, there is little agreement as to whether the Tithe is applicable to the Church; opinions abound, though few of the opinions offered are supported by Scripture. But to the man willing to undertake a careful examination of the Scripture, the answer can be established with certainty.

2.2.1 Tithing & the New Covenant

Although the Protestant Pulpit commonly associates the practice of tithing with the attempt to be justified by keeping the Law,³² such association is not inherent. The Scripture records an instance in which the Tithe was paid, long before the advent of the Old Covenant and the Law of Moses. Moreover, the man who paid that Tithe indisputably was justified by faith. That instance of tithing has remarkable consequence for the present day. Consider the facts of the matter:

1. Abraham, a man justified by faith,³³ paid the Tithe to a priest named Melchizedek.³⁴ Thus is established the truth that the Tithe existed as a system of giving prior to the Law of Moses. Clearly, the Tithe is independent of the Law.
2. Through Abraham, Levi figuratively paid the Tithe to Melchizedek.³⁵ Thus is established the truth that the priesthood of Melchizedek is superior to the priesthood of Aaron.³⁶
3. The purpose of the Law of Moses was to govern the marriage contract known as the Old Covenant; this is the reason the Law of Moses was brought into existence.³⁷
4. Under the terms of the Old Covenant, the Levitical priesthood was designated recipient of the Tithe.³⁸
5. The Law of Moses was done away when the Old Covenant was dissolved by the death of the Husband of Israel, the incarnate Christ.³⁹ But the Tithe remains, for the Tithe existed independently of the Law of Moses.
6. Another evidence of the independence of the Tithe and the Law of Moses is seen in the life of Jacob. The morning after Jacob saw at Bethel the vision of angels ascending and descending on a ladder between Earth and Heaven, Jacob vowed to return to the Lord a tenth of all which the Lord would give to him.⁴⁰
7. Christ Jesus has a perpetual calling to the office of *Priest after the Order of Melchizedek*.⁴¹
8. The priesthood of Aaron being superseded by the priesthood of Melchizedek,⁴² the Tithe reverts to the priesthood of Melchizedek.⁴³
9. Upon his ascension into Heaven, Jesus was seated on the right hand of God the Father, as a high priest whose ministry is that of *Mediator of the New Covenant*.⁴⁴

Thus, in the person of Christ Jesus, there is a direct link between the Tithe and the New Covenant. Irrespective of historical epoch, the one who is instructed in the Word has responsibility to contribute toward the physical sustenance of the minister who feeds him from the Word. The Tithe transcends the covenants.

³²Galatians 2:15–16.

³³Genesis 22:1–9, Romans 4:1–25.

³⁴Genesis 14:18–20, Hebrews 7:1–10.

³⁵Hebrews 7:9–10.

³⁶Hebrews 7:4–7.

³⁷The Law of Moses was a temporary and imperfect physical representation of the Law of God. The Law of God is everlasting, and is an entity of the Spirit Realm. Being spirit in nature, Romans 7:14, the Law of God cannot be perfectly reduced to a finite set of commandments.

³⁸Numbers 18:26, II Chronicles 31:4, Nehemiah 10:38.

³⁹II Corinthians 3:1–16. To many Protestants, the declaration that the Law of Moses is “taken away” is an enigma which causes great perplexity. This is due to the erroneous assumption that the Law of Moses and the Law of God are one and the same. This mistaken notion has led some to sort out the provisions of the Law of Moses, attempting to segregate categories such as “Levitical Ritual,” and claiming that only certain categories of the Law have been done away. But the truth of the matter is that Law of Moses was done away in its entirety. The Law of Moses was done away because, once the marriage covenant known as the Old Covenant was dissolved, the Law had no function. The Law of Moses was for Israel; it did not apply to all of the Adamic Race, much less, to all of humanity.

⁴⁰Genesis 28:10–21.

⁴¹Psalms 110:4, Hebrews 5, Hebrews 6, Hebrews 7.

⁴²Hebrews 7:11–12.

⁴³Hebrews 7:8.

⁴⁴Hebrews 8.

The Scripture explicitly directs that those who proclaim the Gospel should live of the Gospel; these men should obtain their living from contributions made in support of the ministry of the Gospel.⁴⁵

2.2.2 The Shame of Tent-Making

Some men, learning that Paul supported himself by tent-making so as to minister to the Corinthians without charge, think that ministry without charge is an honourable practice. Some even think that to engage in “tent-making” in order to minister without charge is the will of the Lord.

But such men understand neither the work of the ministry nor the will of the Lord. Wherever there is “tent-making” there is disobedience, and thus, shame. Malnutrition is the inevitable outcome. The Word of the Lord demands that those who are taught support the teacher with the Tithe.

2.2.3 Practicality

The fact of the matter is that the Tithe is an eminently practical means of support of the ministry:

- Anyone can manage to pay the Tithe. The Lord does not make of his creatures demands which are impossible to meet.⁴⁶ And everyone who obeys in giving the Tithe can expect from the Lord a return which more than compensates.⁴⁷
- The Tithe provides funding which is adequate for support of the Shepherd of a local assembly.

A local assembly of as few as ten families, faithfully tithing, can support a shepherd, together with his family, at the average standard of living of the assembly. And in the case of a larger assembly, the increased income gives the shepherd the wherewithal to procure resources needed for his own study, to obtain apparatus to facilitate presentation, or even to provide accommodations for meeting.

2.3 The Church as a Kosmic Entity

Today, most local congregations assemble on a regular basis, and for this purpose either rent an auditorium or meeting hall, or else purchase land and erect their own facilities. However, large buildings are expensive to construct, operate, and maintain. If members of a congregation pay the Tithe directly to the Shepherd, how is this expense to be met?

2.3.1 The Modern Approach

Most contemporary Protestant congregations have addressed the issue by forming an artificial entity (a corporation, which they typically call a “church”) to receive contributions and disburse payments. This entity becomes the owner of the physical assets of the congregation, and the pastor becomes an employee of the entity. Members of the congregation control the entity by a vote, though they generally delegate control to an elected “Board of Deacons.”

Ownership. No one seems to have asked whether it is proper for a congregation, as such, to own property and buildings; and, if so, what scheme of ownership is consistent with the teaching of Scripture.

Simple joint ownership by members of the congregation carries with it a plethora of problems, including that of congregations divided over doctrine and property matters, and members who leave the congregation and demand their share of the assets.

The generally-chosen alternative, corporate ownership (entailing creation of an artificial entity termed the Church), is flawed by the same issues. Moreover, the corporation is based on the concept of limited liability, which is contrary to the Law of God.

⁴⁵I Corinthians 9:13–14. Here the term “Gospel” is used in the general sense of the Scripture.

⁴⁶I John 5:2–3.

⁴⁷Isaiah 55:10–11, II Corinthians 9:6–11.

501(c)(3). Caesar commonly grants a tax exemption to a church. The purpose is to give Caesar control of that which is taught from the Pulpit. The threat of revocation of the exemption is sufficient to intimidate most Pulpits, thus ensuring that the Gospel of the Kingdom of God neither is proclaimed nor taught.

Also, many Protestants refuse to give to a church unless the church has been granted a tax exemption; the exemption ensures that contributions are deductible from personal income tax.

The Church as the Storehouse. Some argue that the modern-day church corresponds to the storehouse of the Temple, into which Israelites were commanded to bring the Tithe.⁴⁸ Logically, this reasoning leads to a hierarchical structure akin to that of Papistry, in which individuals around the World contribute to a central repository. But in every example seen in the Scripture, the local assembly is an independent entity.

2.3.2 The Scriptural Solution

In the last verses of the book of Acts is found a generally-unnoticed example which, if used as a guide, circumvents many of the problems which trouble congregations of this day. The example concerns the apostle Paul, who is under house arrest in Rome.

And Paul dwelt two whole years in his own hired house, and received all that came in unto him, preaching the kingdom of God, and teaching those things which concern the Lord Jesus Christ, with all confidence, no man forbidding him.
— Acts 28:30–31

Consider some of the consequences of assigning to the Shepherd the responsibility of providing a place for assembly:

- The larger the congregation to which the Shepherd ministers, the greater the cost of providing a place in which to meet. However, if the congregation faithfully pays the Tithe directly to the Shepherd, this cost is readily met.
- The potential of battles—legal or otherwise—between opposing factions within the congregation is eliminated: disgruntled or factious members of the congregation, having no claim of ownership with respect to the meeting place or other physical assets, simply leave or are expelled.
- No artificial entity is required to manage physical assets; the Shepherd from the Tithe purchases or rents the place of assembly, and the Shepherd from the Tithe pays for utilities and maintenance.
- Issues of church government which have been debated for centuries simply disappear, for the congregation has nothing to govern.
- Most importantly, the Shepherd stands in his rightful place of authority, free to rebuke and admonish from the Word. Such independence is virtually impossible if the Shepherd is an employee of the congregation, or if he answers to a “Board of Deacons.”

3 The Feet of the Evangelist

The second category of giving taught by the Scripture is giving in support of the Evangelist.

In the Scripture, those who equip, send forth, and support the evangelist are portrayed as the feet of the evangelist; to them is accorded special blessing. This subject is addressed by Paul, who cites the prophet Isaiah.

How beautiful upon the mountains are the feet of him that bringeth good tidings, that publisheth peace; that bringeth good tidings of good, that publisheth salvation; that saith unto Zion, Thy God reigneth! — Isaiah 52:7

For whosoever shall call upon the name of the Lord shall be saved. How then shall they call on him in whom they have not believed? and how shall they believe in him of whom they have not heard? and how shall they hear without a preacher? and how shall they preach, except they be sent? As it is written, How beautiful are the feet of them that preach the gospel of peace, and bring glad tidings of good things! — Romans 10:13–15

⁴⁸Malachi 3:10.

Unlike the first category of giving, this category is voluntary. One is not obligated to give to support the evangelist, nor is there specification regarding the amount of support. Voluntary giving of this category and of the third category is termed “sacrifice” by the writer of the epistle to the Hebrews.

*But to do good and to communicate forget not: for with **such sacrifices** God is well pleased.* – Hebrews 13:16

The Greek word which the English Bible translates “communicate” is *sunkoinoneo*, which means literally, to share together with. Lexicographer Vine notes, “*the thought is that of sharing with others that which one has, in order to meet their needs.*”

The Apostle Paul received support as an Evangelist. The Philippians were the only Christians who provided financial support for Paul in the beginning of his ministry.

*But I rejoiced in the Lord greatly, that now at the last your care of me hath flourished again; wherein ye were also careful, but ye lacked opportunity. Not that I speak in respect of want: for I have learned, in whatsoever state I am, therewith to be content. I know both how to be abased, and I know how to abound: every where and in all things I am instructed both to be full and to be hungry, both to abound and to suffer need. I can do all things through Christ which strengtheneth me. **Notwithstanding ye have well done, that ye did communicate with my affliction. Now ye Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but ye only. For even in Thessalonica ye sent once and again unto my necessity.** Not because I desire a gift: but I desire fruit that may abound to your account. But I have all, and abound: I am full, having received of Epaphroditus the things which were sent from you, an odour of a sweet smell, a sacrifice acceptable, wellpleasing to God. But my God shall supply all your need according to his riches in glory by Christ Jesus.* – Philippians 4:10–19

Paul instructs Timothy to admonish the wealthy with respect to voluntary giving.

*Charge them that are rich in this world, that they be not highminded, nor trust in uncertain riches, but in the living God, who giveth us richly all things to enjoy; that they do good, that they be rich in good works, **ready to distribute, willing to communicate**; laying up in store for themselves a good foundation against the time to come, that they may lay hold on eternal life.* – 1 Timothy 6:17–19

4 Saints in Distress

The third category of giving taught by the Scripture is giving to relieve fellow members of the Household of Faith who have fallen into economic distress. The Scripture several times makes mention of the collection which was taken for the Christians in the land of Judea, who were suffering as a result of a famine which came upon the land.

*And in these days came prophets from Jerusalem unto Antioch. And there stood up one of them named Agabus, and signified by the Spirit that there should be **great dearth throughout all the world**: which came to pass in the days of Claudius Caesar. **Then the disciples, every man according to his ability, determined to send relief unto the brethren which dwelt in Judaea: which also they did, and sent it to the elders by the hands of Barnabas and Saul.*** – Acts 11:27–30

Instructions for the Collection for Relief of the Saints. Paul gives instruction for the collection in his first epistle to the Corinthians.

*Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. **Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.** And when I come, whomsoever ye shall approve by your letters, them will I send to bring your liberality unto Jerusalem.* – 1 Corinthians 16:1–5

Further Instructions for the Collection. This relief offering is the subject of a lengthy passage which has often been misapplied to the first category of giving.

For as touching the ministering to the saints, it is superfluous for me to write to you: for I know the forwardness of your mind, for which I boast of you to them of Macedonia, that Achaia was ready a year ago; and your zeal hath provoked very many. Yet have I sent the brethren, lest our boasting of you should be in vain in this behalf; that, as I said, ye may be ready: lest haply if they of Macedonia come with me, and find you unprepared, we (that we say not, ye) should be ashamed in this same confident boasting. Therefore I thought it necessary to exhort the brethren, that they would go before unto you, and make up beforehand your bounty, whereof ye had notice before, that the same might be ready, as a matter of bounty, and not as of covetousness.

*But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work: (as it is written, **He hath dispersed abroad; he hath given to the poor: his righteousness remaineth for ever.** Now he that ministereth seed to the sower both minister bread for your food, and multiply your seed sown, and increase the fruits of your righteousness;) being enriched in every thing to all bountifulness, which causeth through us thanksgiving to God.*

For the administration of this service not only supplieth the want of the saints, but is abundant also by many thanksgivings unto God; whiles by the experiment of this ministration they glorify God for your professed subjection unto the gospel of Christ, and for your liberal distribution unto them, and unto all men; and by their prayer for you, which long after you for the exceeding grace of God in you.
– II Corinthians 9:1–14

The Pastor who quotes “*not grudgingly, or of necessity: for God loveth a cheerful giver*”⁴⁹ before passing the offering plate is propagating error. As should be evident to any intelligent reader, the context from which the verse is taken has nothing whatsoever to do with the support of the teacher or with the sending forth of the evangelist.

5 Giving which Brings Cursing

The responsibility to give is also the responsibility to exercise discernment with respect to the object of giving. The Christian to whom God has given great physical wealth may try to “cover all the bases,” by giving indiscriminately to a variety of organizations. In doing so, however, he may well become a partaker in evil, and thus bring upon himself discipline or even cursing.

For many deceivers are entered into the world, who confess not that Jesus Christ is come in the flesh. This is a deceiver and an antichrist. Look to yourselves, that we lose not those things which we have wrought, but that we receive a full reward. Whosoever transgresseth, and abideth not in the doctrine of Christ, hath not God. He that abideth in the doctrine of Christ, he hath both the Father and the Son. If there come any unto you, and bring not this doctrine, receive him not into your house, neither bid him God speed: for he that biddeth him God speed is partaker of his evil deeds.
– II John 7–11

A Warning Concerning Foreign Alliances. An example is found in the Chronicles of Israel.⁵⁰ Israel was dividend into two nations, each with her own king. Judah was the Southern Kingdom; Jehoshaphat was king. The Northern Kingdom bore the name Israel, and had Ahab as king. The Northern Kingdom was deeply mired in apostasy and idolatry, and was shortly to be carried off into captivity by the Assyrians. Yet, Jehoshaphat “*had riches and honour in abundance, and joined affinity with Ahab.*”

And Ahab king of Israel said unto Jehoshaphat king of Judah, Wilt thou go with me to Ramothgilead? And he answered him, I am as thou art, and my people as thy people; and we will be with thee in the war.
– II Chronicles 19:3

When the alliance subsequently went to war, Israel was defeated and scattered by the enemy, and Ahab was slain. When Jehoshaphat returned to Jerusalem, God sent a prophet to rebuke him.

⁴⁹ II Corinthians 9:7.

⁵⁰ II Chronicles 18–19.

*And Jehoshaphat the king of Judah returned to his house in peace to Jerusalem. And Jehu the son of Hanani the seer went out to meet him, and said to king Jehoshaphat, **Shouldst thou help the ungodly, and love them that hate the LORD? therefore is wrath upon thee from before the LORD.*** – II Chronicles 19:1–2

At this rebuke of the prophet, Jehoshaphat repented, and then vigorously led the Southern Kingdom in a return to the Lord God.

The passage has applicability to the individual as well as to the nation. In particular, it should be recalled whenever one is asked to contribute to the relief of idolatrous heathen populations in foreign lands stricken by disaster.

6 Conclusion

The Scripture teaches three categories of giving; all are applicable to the present era of the New Covenant. They are:

- Tithing to support the Shepherd who feeds the Sheep by teaching the Word of God.
- Giving above the Tithe to send forth the Evangelist to proclaim and teach the Gospel of the Kingdom of God.
- Giving above the Tithe to relieve fellow saints in distress.

Of these categories of giving, tithing in support of the Shepherd of the local assembly is the most basic and the most important. The pursuit of Sanctification, to which every Christian is commanded, necessitates instruction in the Word of God. Consequently, when the people of God have strayed from the Way of Life, then are brought to repentance, one of the first things they are commanded to do is to bring in the Tithe,⁵¹ so that the teaching which is vital to recovery may resume.

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⁵¹Malachi 3:7.