

TITHING



TODAY?

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MONEY—a sensitive subject for many people. Those who have money, don't want to part with it. Those who don't have it, long for it. Yet from the time of man's creation on this earth, God has given instructions on tithing—*paying* ten percent of our income to God who gave it in the first place.

But what about today? Is tithing important? Does it make a difference to God whether we tithe or not? If so, where do we send our tithes? In this booklet we will explore the Biblical teaching on tithing in order to fully understand what relevance it has for us today.

WHAT IS TITHING?

Tithing—the practice of giving or paying ten percent to God—is an ancient concept that is well-known to both pagans and worshippers of the true God. The *Encyclopedia Britannica*, 1959, Vol. 22, points out, on page 252: “Tithes, a form of tribute consisting of a tenth of a man's property or produce, connected politically with taxation, and religiously with the offering of first fruits to deity. This custom was almost universal in the ancient world, and can be traced in Babylonia, Persia, Arabia, Egypt, Greece, Rome and even in China.”

The *Encyclopedia of Religion and Ethics*, edited by James Hastings, 1921, Vol. 12, elaborates on page 350: “Many nations and tribes, if not nearly all, have had the custom of setting apart a portion of their goods for the gods; and when, as was sometimes the case, the king or chief was a sort of god, he took his share by compulsion... The Pelasgians are said by Stephanus to have offered the tithe, which in later days they dedicated at Delphi.”

The same work explains on page 347: “Tithes are connected... religiously with offerings of firstfruits... In Babylon... its use is found in the time of Nebuchadnezzar II...”

Tithing has also been taught, of course, throughout the Bible. Although no Biblical scholar questions that tithing is Biblical, many claim that the tithing LAW was only instituted at the time of Moses, and that it was abolished at the time of Christ.

Is this true?

Many people who have learned that tithing is still valid for us today,

and who have begun to tithe, have noticed inexplicable financial, physical and spiritual blessings in their lives. This is because God promises physical and spiritual blessings if one is obedient to Him, and that includes obedience to His command to tithe. Why, then, would God deprive man of this BLESSING by abolishing the tithing law with Christ's death? After all, Christ did say that He came so that man could live even more abundantly (compare John 10:10).

It is reported of John D. Rockefeller that he began to tithe at the age of eight. Mr. Colgate, who produced and distributed Colgate toothpaste, also began to tithe as a little boy. We are not saying, of course, that everyone who tithes will become a multimillionaire, but we are reporting the fact that these multimillionaires began to tithe at a very early age.

Again, we ask—Why would God do away with tithing, if it is a law that is meant to bless man?

TITHING BEFORE MOSES

Biblical scholars recognize that *righteous* men practiced tithing long before Moses. Many so-called scholars claim, however, that those men individually and independently came up with the idea of tithing on their own as a means of worshipping God, or that they did it voluntarily, without being under any obligation from God to do so. This, however, distorts and stretches the Biblical account.

One of the ancients who honored God with tithing was righteous Abraham. We are told that Abraham gave a tithe of his income to the high priest, Melchizedek. We read in Genesis 14:20 that Abraham gave him “a tithe [or one-tenth] of all.” In the book of Hebrews, it is again mentioned that Abraham gave Melchizedek “a tenth of the spoils” (Hebrews 7:4).

In passing, some teach today that tithing only relates to agricultural products and farm produce of livestock, while excluding all other forms of income; i.e., wages, income from a business or investments. Throughout the pages of this booklet we will refute this concept. We may also state that such a teaching can have the result of doing away with tithing in most cases. We may want to ask the question: WHY would someone *want* to teach this? What is their *motive*?

In any event, we read that Abraham gave Melchizedek a tithe of

“all” and a tenth of the “spoils.” Notice that the spoils included “all the goods of Sodom and Gomorrah, and all of their provisions” (Genesis 14:11). Abraham said later that those goods even included “a thread to a sandal strap” (verse 23). Clearly, the tithe of these goods was not limited to just agricultural and farm produce.

So then, why did Abraham give the high priest the tithe? Had Abraham done it before, or was this the first time? And if it was the first time, how did this thought enter his mind?

The context of both passages in Genesis 14 and Hebrews 7 shows that Abraham practiced tithing as a way of life. We read that Abraham kept God’s “charge.” We also find this statement from God Himself regarding Abraham, that “Abraham obeyed My voice and kept My charge, My commandments, My statutes, and My laws” (Genesis 26:5). In other words, Abraham was OBEДИENT TO GOD IN EVERYTHING, and that included tithing in accordance with God’s instructions.

We also read of the patriarch, Jacob, who became obedient to God’s instructions on tithing, as well. When he fled for his life from his brother Esau, God appeared to him in a dream. When Jacob awoke, he made a vow, stating, “. . . of all that You give me I will surely give a tenth [or tithe] to You” (Genesis 28:22).

Note that Jacob did not limit God’s tithe to just agricultural or farm produce. Rather, he said: “. . . of ALL that You give me I will give a tenth to You.” The principle should be clear—God’s tithe refers to ALL the increase.

Again, how did Jacob know that God required this of him? The obvious answer is that Abraham, his grandfather, and Isaac, his father, had taught him. However, Jacob had not yet begun to tithe, because he had not yet accepted God as his God. Rather, he said, “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” (Genesis 28:20–21).

It has been said that Jacob’s vow was not conditional, but that he made a commitment in Bethel to faithfully depend on God. This is, however, not the meaning of the Scripture. The Hebrew is very clear that Jacob wanted PROOF first that God would be with him, BEFORE he was willing to commit to Him and to tithe to Him. Jacob said: “If God is with me. . .” He did not say: “Since God is with me,” or, “Because

God is with me...” The *Interlinear Bible* renders verses 20–22 in this way: “If God is with me... and I return in peace to the house of my father, THEN Jehovah SHALL BECOME my God... and all which You shall give me, I will tithe the tenth to You.”

Jacob did what so many people do today. Rather than tithing and reaping the benefits that flow from it, he wanted the benefits first! He wanted PROOF that God would bless him BEFORE he made a commitment! But God says, in effect, in Malachi 3:8–10, you tithe to Me, as you should, and THEN will I open for you the windows of heaven.

Jacob had to serve his deceitful uncle Laban for fourteen years, amidst fraud and suffering, before he became wealthy. If he had diligently obeyed God earlier in his life, perhaps things would have worked out better for him.

TITHING SINCE MOSES

Most Bible students know the tithing law, as codified in writing at the time of Moses. But, as we saw, this does not mean that it came into existence at that time; rather, at the time of Moses, it was *reduced to the written word*. We also find that God gave, at that time, the administration of the tithe to the Levites. Prior to Moses, the tithe was apparently given to the high priest Melchizedek. But God made it clear throughout that the tithe BELONGED to Him, not the Levites. To not tithe always meant—and still means—to WITHHOLD FROM GOD WHAT IS RIGHTFULLY HIS!

God says in Leviticus 27:30, 32: “And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD’S. It is holy to the LORD... And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD.”

The Levites received the tithe as compensation for their work for God, but they themselves had to tithe from their reward. Numbers 18:21, 24, 26, 28, 30–31 explains: “Behold, I have given the children of Levi all the tithes in Israel as an inheritance *in return for the work which they perform*, the work of the tabernacle of meeting... For the tithes of the children of Israel, which they offer up as a heave offering to the LORD, I have given to the Levites as an inheritance... Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the

tithe... Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel...' Therefore you shall say to them: 'When you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress. You may eat it in any place, you and your households, *for it is your reward [margin, wages] for your work in the tabernacle of meeting.*'"

God's tithing law was to be obeyed by the Israelites *throughout their generations*, but in time, they refused to obey it, just as they refused to obey many of God's other laws. In due time, the nations of Israel and Judah were defeated by their enemies and were taken into slavery. Many from the house of Judah returned to Jerusalem under Ezra and Nehemiah. They knew *WHY* God had allowed them to be sold into slavery, and so they made a covenant with God to pledge their obedience.

Nehemiah records this in chapter 10, verse 35–39: "And we made ordinances to bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, to the house of the LORD; to bring the *firstborn of our sons* [note again, this is not limiting God's tithe to agricultural or farm produce] and our cattle, as it is written in the Law, and the firstborn of our herds and our flocks, to the house of our God, to the priests who minister in the house of our God; to bring the firstfruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God; and to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities. And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes; and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse. For the children of Israel and the children of Levi shall bring the offering of the grain, of the new wine and the oil, to the storerooms where the articles of the sanctuary are, where the priests who minister and the gatekeepers and the singers are; and we will not neglect the house of our God."

We read in Nehemiah 13:12 that Judah obeyed the tithing law, which had also been made a part of their covenant with God: "Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse."

THE TITHING LAW—STILL IN EFFECT TODAY!

The nation of Judah had come to realize that their violation of God's command to tithe was part of the reason why they had gone into slavery. They had been WARNED by God's prophets not to violate God's commandments, but they had not listened! Even after their return, they had become lax and indifferent regarding God's commandments, including the instruction to faithfully tithe.

Malachi, a prophet who was active around that time, told them that they were CURSED for disobeying God in that respect! God inspired him to record His stirring warning in Malachi 3:8–10: "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.'"

The Jews understood, coming out of Babylonian captivity, that they had to obey God's tithing law. But God's warning in the book of Malachi was not written just to ancient Judah. It is a challenge for us today! Although recorded in the Old Testament, the statement refers equally, if not more so, to God's New Testament Church, as well as to all of mankind just prior to Christ's return. This is made clear, for example, in 1 Corinthians 10:11: "Now all these things happened to them as examples, and they were written for our admonition, upon whom the ends of the ages have come." **The entire context of the book of Malachi has to do with OUR immediate future!**

For instance, we read in Malachi 4:1–4: "For behold, the day is coming, Burning like an oven, And all the proud, yes, all who do wickedly will be stubble. And the day which is coming shall burn them up,' Says the LORD of hosts, 'That will leave them neither root nor branch. But to you who fear My name The Sun of Righteousness shall arise With healing in His wings; And you shall go out And grow fat like stalled calves. You shall trample the wicked, For they shall be ashes under the soles of your feet On the day that I do this,' Says the LORD of hosts. 'Remember the Law of Moses, My servant, Which I commanded him in Horeb for all Israel, With the statutes and judgments.'"

This is a challenge God extends to us today! Malachi's prophecies apply to us today AND to our immediate future! The Law of Moses—with its statutes and judgments—includes God's law to tithe. God says to *remember* this and to *cease* from robbing Him—cease neglecting to tithe to Him His HOLY tithe! To those who obey Him, God says in Malachi 3:17: “‘They shall be Mine,’ says the LORD of hosts, ‘On the day that I make them My jewels. And I will spare them As a man spares his own son who serves him.’ Then you shall again discern Between the righteous and the wicked, Between the one who serves God And one who does not serve Him.”

Jesus Christ confirmed that the tithing law was still in effect at the time of His first coming. While emphasizing that tithing is not an end in itself, He nevertheless endorsed its validity: “Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of of the law: justice and mercy and faith. **These you ought to have done, without leaving the others undone**” (Matthew 23:23).

Note that Christ talked about “paying” tithes, even confirming that this OUGHT TO BE DONE! Some say that Christ did away with the law of tithing when He died. They support their claim by referring to the seventh chapter of the book of Hebrews. They misunderstand, however, what this passage tells us.

Let's read Hebrews 7:5 and understand what it says: “And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people **according to the law.**”

The law referred to here is the law of the Levites—that portion of the laws of God that regulates the collection of tithes through the Levites. Note how *that* portion of God's laws is referred to in Nehemiah 12:44: “And at the same time some were appointed over the rooms of the storehouse for the offerings, the firstfruits, and the tithes, to gather into them from the fields of the cities the portions **specified by the Law for the priests and Levites.**” The Levites had been given the right, from God, to collect the tithes. God had issued a specific law to grant them such responsibility.

But, some might ask: Wasn't there a change in the law?

Back in Hebrews 7, let's continue in verses 11–12: “Therefore, if perfection were through the **Levitical priesthood** (for under it the people

received the **law**), what further need was there that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? **For the priesthood being changed, of necessity there is also a change in the law.**”

The law that was changed had to do with the Levitical priesthood. It is referred to as “the law of a fleshly commandment” (Hebrews 7:16), as the Levites were human beings—flesh and blood. **That portion** of the entirety of God’s laws **giving authority to the Levites to collect tithes** was “annulled,” as we read in verse 18, “because of its weakness and unprofitableness.” The Levites were weak by reason of human nature. The law that gave them the right to collect tithes “made nothing perfect” (verse 19). But the “change of that law for the Levites” did not do away with the commandment to pay tithes—it had only to do with *who* has the right and responsibility today to collect tithes from God’s people.

The tithing law was, in fact, in existence long before the law was given to the Levites to collect those tithes. Notice Hebrews 7:9–10: “Even Levi, who receives tithes, *paid tithes* through Abraham, so to speak, for he was still in the loins of his father when Melchizedek met him.” We read about this incident in Genesis 14:20, where Abraham gave Melchizedek “a tithe of all.” Remember that Abraham did not pay tithe only from agricultural or farm produce.

God’s people, we see, paid a tithe of their income long before there were Levites to collect the tithes. And today, it is no longer the Levites who have the responsibility to collect God’s tithes. This right has now been given to “another priest” who arose “according to the order of Melchizedek”—Jesus Christ.

He is the everlasting High Priest who collects the tithes today, just as He did prior to the Levites. We read in Hebrews 7:4–8: “Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. And indeed, those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. Now beyond all contradiction the lesser is blessed by the better. *Here mortal men* receive tithes, but there he receives them, of whom it is witnessed *that he lives.*”

Notice, too, Hebrews 7:28: “For the law [regulating the collection of tithes through the Levites] appoints as high priests men who have weaknesses, but the word of the oath, which came after the law [pertaining to the Levites], appoints **the Son** who has been perfected forever.”

Christ, who is a priest forever according to *the order of Melchizedek* (verse 17), was none other than Melchizedek Himself. Melchizedek is described as the “‘king of peace,’ without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remain[ing] a priest continually” (verses 2–3). It is said about Melchizedek that he “receives them [tithes], of whom it is witnessed that he LIVES” (verse 8).

The **ONLY** human who has been resurrected from death to **ETERNAL LIFE** is Jesus Christ. We read that David is still dead and buried and that he did not go to heaven (Acts 2:29, 34; 13:36). None of the righteous have received the promise of eternal life (compare Hebrews 11:39–40). They are still dead, waiting for the resurrection from the dead at the time of Christ’s return (1 Corinthians 15:50–55; 1 Thessalonians 4:13–18). Note, too, that Paul shows the greatness of Melchizedek, or Christ, as being **ALIVE**, by comparing Him with the *mortal* Levites, who are dead (Hebrews 7:8).

This means, then, that **Melchizedek and Jesus Christ are one and the same person!** We read that Melchizedek was without beginning—and so was Christ, the Eternal One, about whom we read: “In the beginning was the **WORD** [the Spokesman], and the Word was with God, and the Word was God” (John 1:1). Christ **IS** the Beginning or the Beginner (Revelation 1:8). There was never a time when He did not exist! We also read that Melchizedek **LIVES**—and so does Christ. We read Christ’s own words in Revelation 1:18: “I am He who lives.”

Before God gave His holy tithe to the Levites, to be collected by them, He Himself, through the person of Melchizedek or Jesus Christ, the Son of God, collected the tithe (for instance, from Abraham). We are told, in the book of Hebrews, that with Christ’s death and resurrection, a change in the **ADMINISTRATION** of the tithing obligation occurred. As it was prior to Moses, so it is today: God’s tithe, holy to Him, is to be paid directly to Christ. But how can we do it? Since Christ is in heaven, how are we to pay **HIM, DIRECTLY**, God’s tithe?

TO WHOM DO WE PAY GOD'S TITHE?

The answer is made clear by the Scriptures. Christ is ALIVE IN HIS BODY, the Church. We read that Christ is the “head of the body, the church” (Colossians 1:18). Again, Paul said that he was suffering “for the sake of His [Christ’s] body, which is the church” (Colossians 1:24).

We read in Ephesians 4:11–16 that Christ gave Himself for the body, His Church, and that He gave to His body the ministry. The ministry is to teach, guide and direct, so that ultimately “we should no longer be children, tossed to and fro and carried about with every wind of doctrine, by the trickery of men, in the cunning craftiness of deceitful plotting, but, speaking the truth in love, may grow up in all things into Him who is the head—Christ—from whom the whole body, joined and knit together by what every joint supplies, according to the effective working by which every part does its share, causes growth of the body for the edifying of itself in love” (verses 14–16).

Today, God’s true ministers who are upholding and forcefully and boldly teaching God’s LAW, are in the *same position* that the Levites were, in Old Testament times, and these ministers, as spiritual Levites, are to be “rewarded” (compare Numbers 18:31) through tithes and offerings. Notice 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.*”

Paul’s words are very clear: Financial support for the preaching of the gospel is an actual *command* of Christ Himself! Christ minced no words when He sent out His disciples to proclaim the gospel. He instructed them in Luke 10:3–9: “Go your way; behold, I send you out as lambs among wolves. Carry neither money bag, knapsack, nor sandals... But whatever house you enter, first say, ‘Peace to this house.’ And if a son of peace is there, your peace will rest on it; if not, it will return to you. And remain in the same house, eating and drinking such things as they give, FOR THE LABORER IS WORTHY OF HIS WAGES... Whatever city you enter, and they receive you, eat such things as are set before you. And heal the sick there, and say to them, ‘The kingdom of God has come near to you.’”

Support of God’s true and faithful ministry—through tithes and

God's Tithes Belong to Him!

We are all aware that April 15 in the United States is income tax day. It is time to settle with Uncle Sam for another year. Of course, it is relatively painless for the majority of taxpayers with the establishment of the current withholding system to collect taxes at the time a person gets paid, thus transferring a good part of the burden of the collection effort to the employers in this country.

God also has a system for the collection of funds due to Him to be used in carrying out His work on the earth. He calls that system tithing. The big difference in the two systems is that God focuses on the honor of the individual, thus allowing the person to individually pay the funds due Him.

What many do not consider is that the obligation to pay God's tithes is just as binding under God's system, if not more so, as the obligation to pay the government for taxes due. Most people today are not even aware that they are duty-bound to such an obligation. But those called of God have been apprised of the truth in this matter. Still, many have begun looking for any, and every, reason not to pay God's tithes. This

is a serious error!

Christ tells us in Luke 20:25 to "Render therefore to Caesar's, and to God the things that are God's."

God told Adam, in the Garden of Eden, that he was not to eat of the tree of the knowledge of good and evil, lest he die (Genesis 2:16–17). He and his wife chose to go contrary to that command and established a pattern, leading to death for all of mankind.

Today, God raises the question in Malachi 3:8: "Will a man rob God? Yet you have robbed Me." When asked the question, "In what way have we robbed You?", the answer comes back: "In tithes and offerings. You are cursed with a curse, For you have robbed Me, even this whole nation" (verse 9).

This nation is cursed because, among other things, it has failed God in the payment of His tithes and free-will offerings. But even more critical, many in God's Church today, are suffering from this same curse, because of disobedience. Let us not be guilty of committing this sin against our Creator!

offerings—is an ongoing and binding command, and those who claim to follow Christ must do what He tells them to do (compare Luke 6:46; Matthew 7:21–23).

Paul said very clearly in 1 Timothy 5:17–18 (Living Bible): "Pastors who do their work well should be paid well and should be highly appreciated, especially those who work hard at both preaching and teaching. For the Scriptures say, 'Never tie up the mouth of an ox when it is treading out the grain—let him eat as he goes along!' And in another place, 'Those who work deserve their pay!'"

And once we have paid God's tithe, our duty in that regard ceases! It is not up to us to determine whether the donated money is to be used in exactly the way that we would use it. If God's ministers make a wrong judgment call, they will have to give account for it to God, as it is *His* tithe. God's *true* ministers would, of course, never defraud people or misuse contributions in a way that would constitute inappropriate or even criminal conduct.

Yes, we are still duty-bound today to pay tithes; otherwise, we are robbing God and are under a curse. And since it is God's tithe, and since we OWE it to God, we must pay it, even if we are also indebted to others. God must always come first in our lives! And one way we show that to God is by faithfully tithing to Him. This requires faith—faith that we can do what God requires of us. With God, all things are possible, and without faith, we cannot even please God (compare Hebrews 11:6). At the same time, “he who comes to God must believe that He is, and that He is a rewarder of those who diligently seek Him” (same verse).

Today, it is no longer the Levites who are to collect the tithes. *That part* of the law was changed, but the tithing LAW was not abolished! It is now Christ—through His Church—who has the responsibility of *collecting* God's tithes.

We don't want to be found guilty of robbing God, do we? The priest Eli once asked a very poignant question that we can apply to our ongoing duty of paying God's tithe to Him. Eli warned his sons to cease eating those portions of the offerings that were to be given to God (compare 1 Samuel 2:12–17). We read in 1 Samuel 2:25: “If one man sins against another, God will judge him. But if a man sins against the LORD, who will intercede for him?”

So we see that our tithing obligation is not a light matter in God's eyes. God thunders at us: “You are cursed with a curse, For you have robbed Me”!

TO WHOM DO WE TITHE—EXACTLY?

The tithe belongs to God. But it is clear that we cannot go to heaven to place God's tithe in front of His heavenly altar. God has decreed that in the time period prior to Christ's return, His tithe is to be paid to His Church, for the dual purposes of proclaiming the gospel in all the world as a witness, and of feeding or taking care of the flock, the members.

God's Church is a spiritual organism, consisting of all those Church members in whom God's Holy Spirit dwells. However, in order to be able to properly fulfill its commission and responsibilities in this world and in this age, the Church needs to be humanly organized. It must be able to work through humans in an organized manner.

Not every human organization is part of the true Church—the spiritual body of Christ—regardless of their claim to be so. This means, then, that God's tithe is not to be paid to organizations that falsely claim to be part of the Church of God. God has decreed that His tithe is to be paid to *HIS* Church today, not to an impostor!

Christ told us that by their fruits we can determine whether or not ministers are of God (compare Matthew 7:15–20). The same can be said about human organizations, entities or corporations, which claim that they belong to, or even comprise the entirety of, the Church of God.

God's true Church today will still bear the correct name (“Church of God,” or a name in which the words “Church of God” appear), as in early New Testament times, but that alone is not a sufficient basis to determine the true identity of the particular organization(s). It is equally important to evaluate the doctrines and teachings of the church organization(s).

God's true ministers will teach the ongoing validity of God's commandments, statutes and judgments. They will teach the difference between right and wrong, holy and profane (Ezekiel 22:26; 44:23–24). They will teach, for example: the necessity to keep HOLY the weekly Sabbath and the annual Holy Days; to uphold God's dietary laws; and to tithe faithfully, because these are things that are **holy to God**. At the same time, God's Church will not compromise with the true worship of God by introducing or incorporating pagan festivals and holidays. This means that the true Church of God will not celebrate Sunday as the weekly day of worship, nor will it observe such holidays as Christmas, Easter, Halloween and Valentine's Day, as those are all clearly derived from paganism. The Church of God will also teach *against* participation in war, as this constitutes a violation of God's commandment against murder. How many churches in this world do you know that actually teach ALL of these things?

Further, God's true Church will teach the **correct understanding** of the nature of God the Father AND Jesus Christ—two separate

Does God Require Tithes and Offerings Today?

With the apostasy that came upon the Church of God, many of God's people have turned to false teachings, as Paul clearly stated would happen, in 2 Timothy 4:3–4. Many have changed their whole approach in dealing with God's Truths, which they had learned AND had been practicing, including those relative to their own financial obligations to God and His Church. They have become "very sensitive" when it comes to the subject of "giving" to God's Church.

Yet, there are numerous examples in Scripture where God shows He requires tithes and offerings from His people. We see such an example in Exodus 25, where God required offerings from the children of Israel for the building of the Tabernacle of God. Note God's instructions to Moses, the one who was responsible for conveying to God's people what God required relative to this offering.

God's requirement was and is, "... that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering" (Exodus 25:2). Two things should be noted here:

First of all, God *REQUIRED* an offering. Although the person giving the offering can determine the particular amount of the offering, based on Biblical guidelines, the offering itself does not *belong* to the person who gives it. Simply put, it is not his! The offering belongs to God! That is true, even *before* the offering is given.

Secondly, God accepts the offering

under a specific condition. That is, it is only an acceptable offering to God if it is from one who gives it *WILLINGLY*, as the Scripture points out: "From everyone who gives it **willingly with his heart** you shall take My offering." Paul, one of Christ's apostles, also boldly proclaims this same principle in 2 Corinthians 9:7, where he states, "...for God loves a **cheerful giver.**"

There is concern that the contribution of free-will offerings may be one area where many in the Church of God today have let down in their relationship with God. It is true, that God owns all wealth. He can see to it that the finances needed by the Church are provided, whatever the need may be. However, He chooses the *method* of financing His end-time Work. It is, for each of us, our responsibility—individually and collectively—to be faithful in our financial obligations so that the commission of preaching and publishing the gospel of the soon-coming Kingdom to the world as a witness, as well as the feeding of God's sheep, will be accomplished.

This requirement by God is a "test" command for all of God's people, including those in positions of leadership—the appointed ministers of God. Notice this clear admonition found in Malachi 3:10: "'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.'"

Moses, by the way, did not hesitate to convey the exhortation of God to willingly bring offerings in Exodus 35:5, 29.

There are a number of such financial requirements that God has placed on His people and has administered through those He put in positions of service to those He is calling.

In addition to free-will offerings, God requires the payment of His tithe. While the particular amount of voluntary offerings is at the discretion of the individual, the specific amount of the tithe has been determined by God as being ten percent of one's income. The tithe has always belonged to God (Leviticus 27:30)! It is *HOLY* to Him! He did give the tithe, for a period of time, to the sons of Levi "...as an inheritance in return for the work which they perform[ed], the work of the tabernacle of meeting" (Numbers 18:21).

Yet, we see in Hebrews 7:9 that the law of tithing existed long before God made an agreement with the sons of Levi, which agreement gave them the right and responsibility to collect tithes for a certain time. We can see in verses 15–28 of Hebrews 7 that this right to receive tithes later reverted back to Jesus Christ, whose right it was from the beginning! Today, Christ collects tithes through His Body—the Church—to be used to carry out the end-time Work of God.

Christ showed that this system of financing the Work of God is definitely applicable today (Matthew 23:23, Luke 11:42, Luke 18:12). And, of course, God shows in

Malachi 3:8–9 that one thing He is angry about at the time of the end is that His people are **failing** Him in this requirement!

So much confusion exists today, especially since the apostasy set in, indicating that many of God's people do not know what to do. There must be a clear voice in this end-time that is willing to speak out and teach the correct way, or else we will all be held accountable for the error that exists in the Church.

We are told in Isaiah 58:1: "Cry aloud, spare not; Lift up your voice like a trumpet; Tell My people their transgression, And the house of Jacob their sins." We must not be fearful in doing this! We here point out these truths as a reminder to those God has called and given understanding, and yet now appear to be holding back because they are uncertain where God's Work is being done. They must not continue to hold back, but must come to the realization that they have an obligation to determine where that Work is being done, based upon the clear evidence they see and the clear word they hear. Once having proven this, they have a responsibility to carry out God's command and to support His Work where they see it being faithfully carried out, just as the people of Israel, willingly and with a joyful heart, contributed to the construction of the Tabernacle.

The tithe belongs to God! It is His! To withhold His tithe, God says, is **stealing** from Him! God requires that His tithe be paid, so that His Work will be done (Malachi 3:10).

beings—explaining how the Holy Spirit is not a third personage at all, but is the power emanating from both the Father and the Son! God’s Church teaches that it is *only* through Jesus Christ that one can be saved, and that baptism, as an adult, is a *necessary* prerequisite.

There are also other important teachings that you will hear from the true Church of God. Our *Statement of Beliefs* gives additional information regarding those critical **AND *salvational issues***. For instance, since God’s Holy Spirit is a spirit of prophecy (compare Revelation 19:10), God’s true Church will have a good understanding as to what is going to happen in the near future, as revealed in the Bible and through God’s Holy Spirit working through the Church (compare John 16:13). It will reject unfounded speculations and human imaginations! And most importantly, God’s true Church will be active in proclaiming the true gospel of the Kingdom of God in all the world as a witness (presently facilitated by the invention of the printing press and the technology of the Internet). The true Church will also take care of those whom God has added to the fold, by counseling and correctly explaining God’s Word, thereby encouraging God’s people to be faithful to the truth by applying it in their personal lives as they move forward in their conversion, with the ultimate goal of being in the Kingdom of God.

Again, we ask: How many organizations do you know that meet ALL of these requirements?

But, one might say: Although this disqualifies many organizations that keep Sunday and Christmas and other holidays instead of the weekly Sabbath and the annual Holy Days, there are still many organizations out there that seem to meet all of the requirements that we list in this booklet. It is therefore immaterial as to which of those many organizations we send God’s tithe, as long as we *do* tithe, right?

Not really!

Of course, it is true that we *need to go* “somewhere,” and that we must *pay* God’s tithe to “someone.” You are not to “pay” God’s tithe to yourself; nor to store it away.

At the time of Christ, the situation was not that much different. Although the Jews kept, or at least believed in—more or less—the Old Testament laws, we still find the following interesting statement about Christ recorded in Matthew 9:36: “But when He saw the multitudes, He was moved with compassion for them, because they were weary and

scattered, like sheep having no shepherd.”

Some at the time of Christ were “scattered.” They did not seek out Christ’s true disciples in order to associate with them and receive the benefits from doing so. Sadly, this is still true today, perhaps even more so. Some who formerly understood the truth still claim to be a part of the Church of God, despite the fact that they have decided to stay at home and have their own private services, *without* the presence of a faithful ordained minister! They have also decided that they can just keep God’s tithe to themselves, placing it in a bank account to wait for “better days.” In doing so, they ignore the unapparent danger in this approach! God tells us that we **must pay** His tithe, not store it away!

Some have pointed to the parable in Luke 19:11–27 to support the idea that we can place God’s tithe in a bank account, rather than paying it to the Church. After all, didn’t the master in the parable—representing Jesus Christ—ask the unprofitable servant, “Why then did you not put my money in the bank, that at my coming I might have collected it with interest?”

However, it is dishonest to use this parable as justification for not paying God’s tithe to God’s Church. We must first of all realize that the Scripture in question is a *parable*, to show certain principles—not, to deduce from it *an entire way of life*. For instance, Christ used other parables to stress certain principles of life. In one parable, He referred to a king going to war (Luke 14:31). Christ did not intend to teach in that parable that it is acceptable to fight in the wars of today’s world, as He told Peter to put his sword away, “for all who take the sword will perish by the sword” (Matthew 26:52).

In the parable in Luke 19:11–17, Christ compared money with individual talents or abilities, as well as with the measure of God’s Holy Spirit given to a Christian. The master expected that his servants would use those abilities to overcome their weaknesses. The “money” was not to be hidden, and even the unprofitable servant was supposed to do something with the “money”—at least, he could have put it in the bank, to receive interest for the master. Even if we were to look at this parable in a literal way—as distinguished from the intended *spiritual* meaning—then it could still not be applied to tithing. Please note that the profitable servants were allowed to keep all the money, including what they gained (compare verse 24). If we were to apply this to tithing,

Christ would have done away here with the entire concept of tithing. Other Scriptures show, however, that tithing is still a law to be obeyed today. Also, note that the *profitable* servants did *not* put the money in the bank—only the *unprofitable* servant should *at least* have done that. The money was given to the servants *to be used* by them. The parable speaks, in its literal application, about money as a business loan, which the servants received to trade with. It does not address the concept of tithing, as God's tithe is *not to be used* by the individual servants, but it is to be *paid to the Church*.

There are reasons why God instructed that His tithe be paid to His Church. Paul tells us, in Ephesians 4:11–16, that Christ gave ministers to His Church to feed and edify the flock, so that “we should no longer be children, tossed to and fro and carried about with every wind of doctrine...” (verse 14).

Brethren need Christ's ministers! Romans 10:14 tells us that we cannot hear “without a preacher.” We are also told, however, that God must send the “preacher” (verse 15). We are encouraged to “test the spirits, whether they are of God; because many false prophets [or preachers] have gone into the world” (1 John 4:1).

So then, we need to go “somewhere.” We need to send God's tithe to “someone.” The questions remain: Where to go? Where to pay God's tithe?

The fact that somebody *claims* he believes and preaches certain doctrines does not necessarily mean that this is so. Again, you shall know them by their fruits.

Some may decide to follow ministers who *seem* to uphold the truth, just as it had been taught earlier in God's Church. Some ministers, however, went off-track, claiming that they would never change or alter anything within their teaching. This claim proved to be incorrect in many cases when reviewing their doctrines and practices. However, to even make such a claim neglects the fact that we are to “*grow* in the ...knowledge of... Jesus Christ” (2 Peter 3:18; compare Ephesians 4:13). When the BIBLE proves to us that we may have to alter a certain teaching or understanding in order to follow God more perfectly, we must do so! Otherwise, we are placing *tradition* ahead of God, which we must never do!

On the other hand, it must be the BIBLE—God's Word—that convinces us of the need to *GROW* in the knowledge of Christ. Far too

often, ministers and brethren change their understanding of God's truth because of certain pet ideas they have developed in their own minds, based on their own research of historical and other worldly records.

The understanding of prophecy is a key example. Some are proposing alternate prophetic concepts, calling them speculation but teaching them, nevertheless, as truth and new understanding. In virtually every case, their understanding is based on human reasoning and on a limited view of present circumstances and world conditions, not on the clear prophetic word of the Bible (compare 2 Peter 1:19–21). God's Word tells us: "Bind up the testimony, Seal the law among my disciples... To the law and to the TESTIMONY! If they do not speak according to this word, it is because there is no light in them" (Isaiah 8:16, 20). Revelation 19:10 states that the "TESTIMONY of Jesus is the spirit of prophecy." We are also told in Jeremiah 6:16–17: "Thus says the LORD: 'Stand in the ways and see, And ask for the old paths, where the good way is, And walk in it; Then you will find rest for your souls. But they said, "We will not walk in it." Also, I set watchmen over you, saying, "Listen to the sound of the trumpet!" But they said, "We will not listen."'""

The questions still remain: "Where do we go? Where do we pay God's tithe?"

Some have started a campaign, asking the members of their group to reach out to a number of "our former brethren" and encourage them to return to the truth, that is, supposedly, to their particular group. We in the *Church of the Eternal God* and our affiliated corporate organizations will not engage in such conduct, although we will happily communicate with everyone *who wants us to*. We are certainly praying to God that He will cause "the light of the gospel of the glory of Christ, who is the image of God, [to] shine on them" (2 Corinthians 4:4). We are reminded, however, in the same passage, that we "do not preach ourselves, but Christ Jesus the Lord, and ourselves your bondservants for Jesus' sake. For it is the God who commanded light to shine out of darkness, who has shone in our hearts to give the light of the knowledge of the glory of God in the face of Jesus Christ" (verses 5–6).

We in the ministry of the *Church of the Eternal God* and its affiliates are not here to commend ourselves (2 Corinthians 10:17–18: "But 'he who glories, let him glory in the LORD.' For not he who commends

himself is approved, but whom the Lord commends”). We are here to help, and we are happy to answer truthfully any questions, which might arise. We will not directly contact our “former” or our “future” brethren, however, trying to *proselytize* and to “convince” them to join with us. Our literature and sermon material are both freely available to everyone, via our Webpage or upon request. However, we feel we need to leave it to God to inspire anyone to make personal contact with us, including those who may have left the truth and may want to return to it. It is God who has allowed the sheep to be scattered by their shepherds, and it is God who will gather them together again (Jeremiah 23:1–4). In keeping with this, if we should become aware of a “lost sheep” that seeks to return to the fold, we would most certainly work with such a person. But this would be a different matter.

We believe that God must call a person, and we believe that God will lead His people to the place where He wants them to be—whatever and wherever that place might be. Christ said, “Most assuredly, I say to you, he who does not enter the sheepfold by the door, but climbs up some other way, the same is a thief and a robber [This would also apply to some self-appointed “leaders” who write books and disseminate their false teachings, although they were never Biblically ordained to the ministry.] But he who enters by the door is the shepherd of the sheep. To him the doorkeeper opens, and the sheep hear his voice; and he calls his own sheep by name and leads them out. And when he brings out his own sheep, he goes before them; and the sheep follow him, for they know his voice. Yet they will by no means follow a stranger, but will flee from him, for they do not know the voice of strangers” (John 10:1–5).

So, “where to go?” To answer this, we each need to look at ourselves. Where are we now, personally? We need to examine ourselves whether we are in, or moving toward, the faith (2 Corinthians 13:5). If we find ourselves lacking, we need to become zealous for the truth and repent (Revelation 3:19; compare, too, Revelation 2:4–5; 2:14–16; 2:20–21; 3:1–3). At the same time, we need to pray to God that HE points out where to go, and where to send His tithe. Also, in light of Matthew 7:20, we truly believe that God will make it clear, if one really wants to know. Remember, too, that it is God and only God Who calls anyone into His truth (compare Matthew 16:17). If God is calling you, then

you must look to God for your ultimate answers. Ask Him in heart-rendering prayer and fasting how to recognize where His truth is flourishing, and ask Him to open your mind to understand CLEARLY what you should do. Psalm 119 offers us deep insight in this regard. The central aspect of this Psalm is that understanding comes through obedience—that is how we can truly GROW in our relationship with God and Jesus Christ!

HOW TO CALCULATE GOD'S TITHE

How much exactly should we pay? Should we pay from the gross or from the net? Do we have to pay from gifts and inheritance? Are we allowed to first deduct our expenses, before calculating the tithe?

In this booklet, we will not attempt to answer each and every question that may arise regarding the correct calculation of God's tithe. Rather, we will set forth some general guidelines. If you have specific questions, we recommend contacting one of our ministers for advice, counsel and guidance.

HOW MUCH?

The question has been asked many times whether we are to pay tithe from the gross (before taxes are deducted from our paychecks) or from the net (after deduction of taxes). It has been the long-standing policy of the Church to advise that there is no duty to tithe on the gross, as this would be impossible in certain countries, where taxes are so high. At the same time, the Church has always emphasized that it is up to the individual whether he or she wants to tithe from the gross or the net. Many tithe from the gross, following the principle as expressed in Luke 17:10, but this is a personal decision, based on personal circumstances. God looks at the heart of a person. If one chooses to tithe from the net, he would then be obligated, of course, to pay tithe on any tax refunds he might receive in the next year.

Some have asked the question whether we can calculate our titheable income by first deducting "stealth taxes," "value added taxes," "sales taxes" or "use taxes." These are all taxes, which are added or related to the goods that *we normally buy for our personal use*. Some countries have also introduced "sin taxes," such as duty on alcohol, cigarettes and high-profile environmental taxes. However, all of these are taxes, which we

Not Just One Tithe?

God has instituted THREE different types of tithes—commonly referred to as the first, second and third tithe.

Some teach that the Bible never instructed second and third tithes. However, this conclusion is clearly false. Historical records do show that ancient Israel practiced a tithing system of three tithes.

The apocryphal book of Tobit, which was apparently written about 250 BC (compare *Encyclopedia Britannica*, Vol. 22, p. 264, copyright 1959, under “Tobit”), confirms the practice in ancient Judah of a three-tithe system. Although apocryphal, the book of Tobit is useful from a strictly **historical** standpoint to show that the Jews of that day were knowledgeable of, and practiced, the same tithing commands as revealed through Moses. Tobit 1:6–8 (New Revised Standard Version) states the following:

“But I alone went often to Jerusalem for the festivals, as it is prescribed for all Israel by an everlasting decree. I would hurry off to Jerusalem with the first fruits of the crops and the firstlings of the flock, the tithes of the cattle, and the first shearings of the sheep [describing the FIRST tithe]. I would give these to the priests, the sons of Aaron, at the altar; likewise the tenth of the grain, wine, olive oil, pomegranates, figs, and the rest of the fruits to the sons of Levi who ministered at Jerusalem. Also... I would save up a SECOND tenth in money and go and distribute it [use or spend it] in Jerusalem. A THIRD tenth I would give to the orphans and widows and to the con-

verts who had attached themselves to Israel. I would bring it and give it to them in the THIRD year, and we would eat it according to the ordinance decreed concerning it in the law of Moses and according to the instructions of Deborah, the mother of my father Tobiel, for my father had died and left me an orphan.”

Our *Statement of Beliefs* discusses the FIRST tithe as follows: “We believe in the Godly institution of tithing to enable the Church to carry out its commission of preaching the gospel and feeding the flock.”

The first tithe is the first ten percent of one’s “increase” (compare Proverbs 3:9), referring to his or her job earnings and/or other income (such as proceeds from rental, interest, gains from stocks, etc.). The Church of God made the administrative decision in 1982, that in certain countries, such as Scandinavia and the United Kingdom, because of the extremely high income tax rates and the inability to deduct most or all contributions from individual tax returns, “increase” is defined as the amount of earnings after the deduction of the income tax. The *Church of the Eternal God* and its corporate affiliates are following this teaching and practice. On the other hand, each individual is responsible before God to determine the amount of his or her “increase” in his or her individual circumstances.

The first tithe is to be sent to the Church on a regular basis (compare the principle in Exodus 22:29–30), to be used by the Church for preaching the gospel and feeding the flock. Since the Church has to rely on such

regular contributions to be able to meet its expenses, it is important, of course, that those contributions are generally received on at least a monthly basis. It is also important for the contributor to recognize that the first ten per cent of his or her earnings or increase belong to God (Leviticus 27:30, 32), and that we honor God best if we give Him what is due to Him first.

An interesting example of the reinforcement of the tithing command in ancient Judah can be found in 2 Chronicles 31:4–12. As the people had become slack in paying God's tithe, Hezekiah, the king, "commanded the people who dwelt in Jerusalem to contribute support for the priests and the Levites, that they might devote themselves to the Law of the LORD" (verse 4). The Scripture continues, in verses 5–6: "As soon as the commandment was circulated, the children of Israel brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; AND they brought in abundantly the tithe of EVERYTHING [not just from the produce of the field]. And the children of Israel and Judah, who dwelt in the cities of Judah, brought the tithe of oxen and sheep; ALSO the tithe of HOLY THINGS which were consecrated to the LORD their God they laid in heaps [again, showing that God's tithe was not limited to agricultural products]." Verse 12 explains that they "faithfully brought in the offerings, the tithes, and the dedicated things."

The SECOND tithe (or a second ten percent of one's earnings or

other income) is an additional tithe of one's "increase" (Deuteronomy 14:22–26). *Soncino* confirms that Deuteronomy 14:23 discusses the "second tithe." They state, "This refers to the second tithe, because the first tithe was to be given to the Levites who were allowed to eat it anywhere (cf. Num. xviii. 26, 31)." The *Ryrie Study Bible* has a similar comment pertaining to Deuteronomy 14:22–27, confirming the existence of a "second tithe." So does "*The New Bible Commentary: Revised*," copyright 1970, on page 220: "This is the so-called 'second tithe,' as contrasted with that tithe of the produce given to maintain the Levites (see Nu. 18:26–28)."

The individual saves the second tithe each year for use in observing God's annual Holy Days, mainly the Feast of Tabernacles (FOT), as members are commanded to travel for the FOT to one of God's designated feast sites. (For more information, please read our free booklet, "*God's Commanded Holy Days*.") This tithe is to be saved for use by the individual. Only "excess second tithe"—the portion of the second tithe exceeding necessary individual use—should be sent to the Church. The Church will distribute such amount to members who were unable to save sufficient second tithe for the Holy Days, and it might use remaining funds for necessary Church-related Feast expenses (such as hall rentals).

In addition, God instituted a THIRD tithe system for the purpose of assisting and helping "Levites, widows and orphans." The third tithe is an additional tithe of one's

“Not Just One Tithe” continued...

“produce” or “increase” and is described in passages such as Deuteronomy 14:28–29 and Deuteronomy 26:12–15. (The third tithe was paid on the third and sixth year out of a cycle of seven years. On the seventh year, no third tithe was to be paid, as the land rested during the seventh year, Leviticus 25:4.)

Soncino confirms this understanding. They comment on Deuteronomy 26:12: “[The term] in the third year [refers to] the tithe of the produce of the third year...the year of tithing, i.e. the third in the cycle of seven years in which a special tithe was to be given to the poor.”

The principle of paying third tithe on the third and sixth year out of a cycle of seven years still applies today. Many members begin counting their third tithe years from the annual festival nearest the date of their baptism. Others decide to begin from the date that they first began tithing. It is the responsibility of each member to decide when he or she should begin the cycle, and the observance of that cycle should be carefully maintained.

Our *Statement of Beliefs* addresses the third-tithe system as follows, “We believe that needy members are to be helped and taken care of, through the tithing system described in the Bible, by other members of the Church (Luke 3:11; 1 Timothy 5:8; James 2:15–16).”

Traditionally, God’s Church had previously taught for over 25 years that the Church can use third tithe income for first tithe expenses, if the Church has enough third tithe funds and is able to provide adequately for those of its members who need third

tithe assistance. Conversely, it has been understood that if the Church does not have enough third tithe to help its needy members, it can use first tithe income for this purpose. The *Church of the Eternal God* and its corporate affiliates are following this teaching and practice.

It should also be mentioned that “third tithe” is FOR the poor and needy, not BY the poor and needy. It is, therefore, not necessary for a “poor” person to pay third tithe. Someone who receives assistance from the government does not have to pay third tithe. It would also be following a wrong principle to take out a loan in order to be able to pay third tithe. Based on this principle, God’s Church made the administrative decision in the late 70’s and early 80’s to excuse Church members in certain countries, such as the United Kingdom, from paying third tithe because of the high rate of taxation and mandatory social security payments in those countries. In addition, much of social security benefits constitutes, to an extent, the equivalent of third tithe payments in those countries. The *Church of the Eternal God* and its corporate international affiliates are following this teaching and practice. However, each individual is responsible before God to determine whether he or she is “poor” or “needy” and therefore excused from paying third tithe.

God expects us to obey His tithing commands faithfully. God is the Giver of all things, but He wants to know how much we appreciate His blessings. One way we show Him our thankfulness is by obeying Him cheerfully and willingly in tithing.

pay, when we buy goods or services [Of course, we should not buy cigarettes in the first place, as smoking is detrimental to our health]. These taxes have nothing to do with our *income or increase*—what we receive for our work. Therefore, these kinds of taxes should clearly not be deducted from our titheable income. On the other hand, if certain goods were bought for the operation of a *business*, they—including the “use tax” on those purchases—would be part of business expenses, which could be deducted by a sole proprietor in arriving at his or her titheable income (see next paragraph).

DEDUCTION OF EXPENSES

God requires that we pay tithe from our *increase*. This would include everything that we have acquired through our own labor or our own money (such as salaries and profits from our business, as well as profits from capital investments, interest from savings accounts, or money from renting out property). We are permitted to deduct from our titheable income the amount we need to use in order to achieve the increase. For instance, if we own a business, we are permitted to deduct all the costs we spend to run the business. We are only required to pay tithe from the actual increase or profit. But a word of caution is in order here.

As was the case with the Levites, so ministers today are obligated to tithe from their salaries, even if they are full-time employees of the Church. Some ministers in certain fellowships treat their parsonage allowance, which is a portion of their salary that is excused from tax, as non-titheable income. They pay no tithe on that. That is defrauding God, pure and simple! Others have created for themselves a very big expense account. They deduct those “expenses” from their titheable income until there is nothing left to tithe from. Likewise, some members who earn good salaries erroneously “justify” deducting from their salaries all their monthly living expenses, including bills for power, gas, water, gasoline, food, rent, mortgage, car and house repair costs, etc., so that they end up having acquired no “increase” at all. (Obviously, such expenses are not to be deducted from the amount on which to tithe). This is simply playing games with God! Again, God looks at the heart. So we would caution you to be very careful, especially if you are self-employed, what expenses you deduct before you tithe to God. You might be able to deceive yourself and other people, but you will not be able to deceive God.

Show God that your heart is in the right place by being generous. I would like to interject here a very brief personal comment. As long as I have been a member of the Church of God, which is now over 30 years, I have never sent a check to the Church in the amount of, let's say, 34 dollars and 89 cents. I rounded it up to 35 dollars, at least. We are not to develop the attitude of the Pharisees, wanting to make sure that we don't pay God one cent more than what He is entitled to, so to speak. The Pharisees were very diligent in counting *exactly* the amount of produce to be tithed on, to make sure that they paid God exactly the "right" amount—not too little, and certainly not too much!

HOW OFTEN TO PAY

This depends on the circumstances. If we are employed and are paid on a regular basis, we should pay God's tithe every time we receive a paycheck. Again, the principle is clear: God should come first in our lives. It is not advisable, for our own spiritual growth and our relationship with God, to retain the tithe for a considerable period of time before paying it.

In order to develop a habit of obeying God fully and promptly, without delay, we strongly advise to pay God's tithe at least once a month, even if it is not much. One may think: Why should I pay \$10.00 when I can wait until I have saved \$50.00. No, pay the \$10.00. The Church will certainly not fail if you don't, but it will help *you* to develop the habit of obeying God promptly. The first ten percent of our increase belongs to God, so even before paying other debts, we need to pay our debt to God first. We owe it to God to pay Him His tithe because it is, in fact, His, not ours!

If you are self-employed, you should make it a habit to pay God's tithe as soon as possible, at least on a monthly basis. Make it a point to at least look at your own affairs once a month; determine what your increase has been during that month, and pay God's tithe.

TITHING ON INHERITANCE, PENSION, UNEMPLOYMENT, SOCIAL SECURITY AND GIFTS?

God requires that we tithe from our increase—what we ourselves produce through our efforts or investment. Gifts or inheritances are not acquired through our own labor and don't have to be tithed on. The

same is true for money given to us in the form of unemployment benefits, pensions or social security. However, it would be advisable, at least in some of those cases, to consider whether a generous special offering would be appropriate. If in doubt, it is always better to err on the side of generosity, again, showing God where our heart is.

GIVING—A WAY OF LIFE

There is another fundamentally important reason why God insists that we pay Him His holy tithe, and that we be generous in free-will offerings. God wants us to learn to share what we have, thus exhibiting a way of life that helps others. There are only two ways by which people live, easily summarized as the way of GET, and the way of GIVE. God is LOVE, and love is outgoing concern for the welfare and benefit of others. LOVE shares and gives, while greed and lust are products of the way of get—a way that is only interested in self, rather than others.

God GIVES. He GAVE His only-begotten Son so that the world could be saved. God wants us to develop the kind of character that He has—essentially, His nature! He wants us to become LOVING, SHARING and HELPING individuals who practice His way of giving as a WAY OF LIFE!

For us humans, it can be very difficult to part with money, and if we are not careful, money can become our idol—our “god.” Christ told the rich young man that he had to give up his wealth and follow Christ (compare Matthew 19:16–22). Christ knew that his riches were preventing this young man from living the way of give. Sadly, the young ruler refused to do what Christ told him. He loved his riches too much. Christ pointed out to His disciples that those who trust in riches (compare Mark 10:24) will have a very hard time entering the Kingdom of God.

Paying God His tithe and giving free-will offerings is one way of showing where our heart truly is. It is not as if God *needs* our money. He owns everything. He owns all the riches of the universe. In fact, He owns you and me! If God would not keep us alive by giving us—every second—the air needed for breathing, we would die!

There have been examples where people who followed God’s command to tithe and give free-will offerings, came to realize that they had only given a small portion back to God that had come out of God’s hands to begin with. David understood this. He gave a moving prayer

in 1 Chronicles 29:13–14: “Now, therefore, our God, We thank you And praise Your glorious name... For all things come from You, And of Your own we have given You.”

God has decreed that His Work be financed through the tithing system. It is not a matter of deciding whether or not it is right for us to tithe, it is only a matter of choosing whether or not we *want to obey God*. God has told us what He expects of us, and He has said that, even though we may claim that we are faithful and obedient Christians, we are, in fact, no better than ordinary thieves and robbers if we refuse to pay Him His holy tithe. This is true for ministers and members alike, and even for those who are not yet members of the Church of God. All people are ordered by God to pay Him His tithe. God says that the *entire nation* is cursed for flagrantly disobeying His command regarding tithing and free-will offerings!

MORE BLESSED TO GIVE THAN TO RECEIVE

God WANTS to bless us! And when we accept God’s love in our lives, we WILL be blessed! It might be difficult for the carnal human mind to understand that God promises His blessings when we *give* to others, but that is exactly what is revealed to us in God’s holy Word, and with a spiritual mindset, it is not all that difficult to understand how God’s way of give works in practice.

We are told, in Acts 20:35, that it is more blessed to give than to receive. How can this be true? Why—and in what way—are we more blessed when we give? Is it really more blessed to give someone a gift, than to win a \$5 million mansion in the lottery?

Scripture reveals how it really works!

Christ told us in Matthew 5:10 that we are blessed when we are persecuted for righteousness’ sake, because when that happens, we know that we are on our way toward God’s Kingdom. So our blessing has to do mainly, but not exclusively, with our future! It has to do with the fact that we, as we give the right way, develop an attitude that is essential in order to be able to enter God’s Kingdom.

Again, God is LOVE (1 John 4:16)—the kind of love that exhibits outgoing concern for the welfare, benefit and the happiness of others. It is also correct to say that God is a GIVER. We read that God so LOVED the world, that He GAVE His only begotten Son to die for the world

(John 3:16). In addition, Jesus Christ GAVE His life for the world (John 6:51).

God the Father and Christ did what they did, because of their LOVE for man, and their love manifested itself in GIVING. It wasn't just empty, idle words!

Notice how God's love for man can be seen in many different ways. And notice, at the same time, that we are to imitate God's love. We are to become God's children. Actually, we are to become God beings in His very Family (For more information on this very important issue, please read our free booklets, "*The Gospel of the Kingdom of God*," and "*God Is A Family*"). We need to acquire the very same LOVE that God has, so, as to ultimately BECOME what God IS. And God is a LOVING and GIVING God! WE, then, must become loving and giving people! We must develop an attitude of loving, giving and sharing what we have with others, because, only if we develop that kind of an attitude will we be able to enter God's Kingdom—His very Family. THAT is the main reason, albeit not the only one, why it is MORE blessed to GIVE than to receive.

WE MUST EXHIBIT GODLY LOVE

We are told in the Bible that God is good to all (Psalm 145:9). Matthew 5:43–48 adds: "You have heard that it was said, 'You shall love your neighbor and hate your enemy.' But I say to you, love your enemies, bless those who curse you, do good to those who hate you, and pray for those who spitefully use you and persecute you, that you may be sons of your Father in heaven; for He makes His sun rise on the evil and on the good, and sends rain on the just and on the unjust. For if you love those who love you, what reward have you? Do not even the tax collectors do the same? And if you greet your brethren only, what do you do more than others? Do not even the tax collectors do so? Therefore you shall be [become] perfect, just as your Father in heaven is perfect."

God does good things, even to the unthankful. It is His nature to do good to all of His creation. His love does not differentiate between those who follow Him and those who don't follow Him (yet). God proved His love for us, in that Christ died for us when WE were still sinners; more so, when we were still God's enemies (Romans 5:8–10).

Paul wrote in Galatians 2:20: “I have been crucified with Christ; it is no longer I who live, but Christ lives in me; and the life which I now live in the flesh I live by faith in [better, of] the Son of God, *who loved me and gave Himself for me.*”

Christ LOVED Paul, and then He died for him. When He died for Paul, Paul was still known as Saul, an enemy of Christ who would later persecute the Church, commit Christians to prison and consent to their death (Philippians 3:6; Acts 8:1, 3), thereby persecuting Christ Himself (Acts 9:1–5). Yes, Christ loved His enemies, including Saul, so much that He was willing to die for them.

We must develop the same attitude of love toward everyone, including our enemies, so that we are willing to help them when they need our help. Romans 12:20 points out: “Therefore ‘If your enemy is hungry, feed him; If he is thirsty, give him a drink; For in so doing you will heap coals of fire on his head.’”

When we tithe to God in a correct and Biblically-endorsed way, we know that the money is used in furtherance of the commission to preach the gospel in all the world as a witness. We know that preaching the gospel shows our love for all the people of the world who have not yet learned about a better way of life, nor their future and their potential when Christ sets up His Kingdom here on earth. Most people today will not want to hear Christ’s gospel. Some, if not many, may turn against us—in hate—when they hear Christ’s message. Still, we must continue to preach the gospel in all the world, because we love the world (but not the things of the world, compare 1 John 2:15–17), the same as Christ loved the world and gave Himself for it. The time will come when people will remember what they were told, and they will realize that they, indeed, had been told the words of God Himself. Then, they may cease to be our enemies and may even become our friends. But we must love them *before* that happens. God still adds people to His Church, even today, but people would not be called into the truth if they had not heard the truth first, and there cannot be a preaching of God’s Word without God’s ministers (compare Romans 10:14–15).

We must develop the godly characteristic of LOVE for others, the kind of love that manifests itself in giving to and sharing with others. We read in Ephesians 5:2: “And walk in love, as Christ also has loved us and given Himself for us, an offering and a sacrifice to God for a sweet-

smelling aroma.” We need to walk in love, as Christ loved us when we were still His enemies and sinners.

EVALUATE OUR MOTIVE

Whatever we do in our lives, including tithing and giving free-will offerings, we must be motivated by love toward God and others. 1 Corinthians 13:3 tells us: “And though I bestow all my goods to feed the poor, and though I give my body to be burned, but have not love, it profits me nothing.”

Even if we did the outward acts of sharing our goods with others, including tithing and generous free-will offerings, if we did them grudgingly, as of necessity—if our motives were anything but LOVE for God and others—then it would profit us nothing.

Why is that?

Because we would not develop the attitude of LOVE that is necessary in order to enter the Kingdom of God.

That is why Christ admonished us to evaluate why we do the things we do. He told us in Matthew 6:1–4: “Take heed that you do not do your charitable deeds before men, to be seen by them. Otherwise you have no reward from your Father in heaven. Therefore, when you do a charitable deed, do not sound a trumpet before you as the hypocrites do in the synagogues and in the streets, that they may have glory from men. Assuredly, I say to you, they have their reward [from men]. But when you do a charitable deed, do not let your left hand know what your right hand is doing, that your charitable deed may be in secret; and your Father who sees in secret will Himself reward you openly.”

This Scripture does not mean to say that we must give anonymous donations to God’s Church. In the United States and Canada, contributions and donations to tax-exempt Church organizations, such as the *Church of the Eternal God* in the United States and the *Church of God, a Christian Fellowship in Canada*, are tax-deductible. Unfortunately, these tax advantages do not apply to religious organizations in the United Kingdom, such as the *Global Church of God*. It is not wrong to send contributions to the Church by identifying the donor in order to receive contribution receipts from the Church that can be used for income tax returns. On the other hand, it is

still true that the motive of the donation must be one of love toward God and neighbor, and not one of wanting to receive glory and honor from the Church leadership (or whoever may open the envelope with the enclosed contribution).

GOD REWARDS A GENUINE HEART

A person who looks to God for reward for his charitable deeds will enter the Kingdom, because he has developed the attitude of love toward others. He has done it to help and to give and to share, because he was concerned for the wellbeing and happiness of others. He did not do it to be praised by others. God said that if he did it for the reason of receiving praise from men, he will have his reward *from men*, but he will not receive the reward from God because he did not develop the kind of love that God has.

Even Satan offers us gifts. But he does not love us. He only wants to destroy us in order to prevent us from attaining our ultimate potential—entrance into the Kingdom of God as spirit beings. His motives are wrong, although he may appear as, or transform himself into, “an angel of light” (2 Corinthians 11:14). In Matthew 4:9, Satan offered Christ all the kingdoms of the world if Christ were to worship him. Satan tried to “copy” God’s attitude of giving, but he did it with the intent to *destroy* Christ.

We read that the early Church had everything in common (Acts 2:44; 4:32). This was NOT a form of communism. Communism is not based on Godly love. It is not based on a motive to develop an attitude of love toward others—a character trait of God that we are to emulate. Communism DENIES God! Communism is, in reality, a Satanic counterfeit of true Christianity. Satan’s nature is not one of love and giving and sharing, but it is one of *TAKING*! He tried to TAKE God’s authority from Him when he attempted to take over God’s throne (compare Isaiah 14:13–14). With communism and other philosophical ideas, including the theory of evolution, Satan tries to convince people that God does not even exist! Satan started the very first WAR in the history of creation when he tried to defeat God in war. WAR is totally detrimental to God’s Way of giving and sharing. If we desire to FIGHT against our enemies, then we are not showing them LOVE. And, of course, we have given in to Satan’s devices and his warped way of thinking

(compare James 4:1–8). Satan is the one who inspires us to try to GET from others, even by the means of war, if need be.

We must reject Satan’s way of get in all of its different forms. We need to let God rule in our hearts. We need to cleanse our hearts from double-mindedness (compare James 4:8). Our hearts must be single-minded—totally focused on what God tells us. And God is a LOVING GIVER, not a greedy TAKER!

We read in Acts 17:25–28: “Nor is He worshipped with men’s hands, as though He needed anything, since *He gives to all* life, breath, and all things... they should seek the Lord, in the hope that they might grope for Him and find Him, though He is not far from each one of us; for in Him we live and move and have our being...”

God gives to ALL MEN life, breath and ALL things. God does not NEED our worship. But He does want us to come to Him and learn from Him, and to acknowledge Him as the authority in our lives, as He knows that this is the only way to be happy. And God WANTS us to be happy! And when we worship God by doing what He tells us to do, we WILL BE HAPPY.

Tithing and giving free-will offerings are also a form of worship. God will give us eternal life only when we make it clear to Him that we are willing to live eternally in happiness. He certainly does not want us to live eternally in misery, and unless we develop an attitude of love toward God and others, we *would* live in misery.

James 1:5 tells us that God gives to ALL liberally and without reproach. We, too, must develop an attitude of giving and sharing the love of God with others. It is the purpose of our life to “do good and to share” (Hebrews 13:16), and if we keep doing that, we are acquiring the very divine nature of God (compare 2 Peter 1:4).

Galatians 6:9–10 tells us: “And let us not grow weary while doing good, for in due season we shall reap [from God] if we do not lose heart. Therefore, as we have opportunity, let us do good to all, especially to those who are of the household of faith.”

We need to continue to do good to others. If we do, we will be blessed—we will reap, or receive our reward, in the future. Why? Because we sow to the Spirit of God, as verse 8 explains. That is, we develop a spiritual attitude and mindset that is in harmony and conformity with God.

GOD LOVES A CHEERFUL GIVER

Let us notice 2 Corinthians 9:7: “So let each one give as he purposes in his heart, not grudgingly or of necessity [or compulsion]; for God loves a cheerful giver.”

Although this Scripture was written in the context of free-will offerings, it can be applied to our attitude in tithing. God loves a *CHEERFUL GIVER*, because *GOD IS a CHEERFUL GIVER!* If we give grudgingly or if we pay God His tithe only because we *HAVE* to, that is, if obligation is our only motivation to give offerings or pay God’s tithe, then we expose the fact that we do not really have the love of God in us, and God, in turn, will not accept that kind of giving or payment. In Matthew 10:8 Christ told His disciples: “Freely you have received, freely give.” As the disciples had gifts from God *FREELY*, so they were to also *FREELY* give to others. God was teaching them that *GIVING* to others was to become their way of life!

In Matthew 25:31–40 Christ told a parable about His true servants who gave to others, not realizing that Christ looked at such acts of Christian love as actually being directed toward Him. They had done those things as a way of life, not even thinking about their reward or that they were actually giving those gifts to Christ. Rather, God’s giving attitude had become their second nature—their way of thinking, and their way of living. They helped others because that is what they *WANTED* and *LOVED* to do!

Christ also described a different group in Matthew 25:41–46. This group had refused to help their fellow men, likewise not realizing that if they had done good deeds, these would have been done for Christ. Now, perhaps they *WOULD* have done the same things as the first group had done, *IF* they had only known that Christ felt they would have done them to Him. However, their giving would have been prompted and motivated by ulterior motives—they would have given to the needy in order to *GET* a reward! They would not have done it out of true Godly love and concern for the needy. They would have given grudgingly and of necessity, so to speak. They would not have been *cheerful givers*. They would not really have *WANTED* to give, but they would have said, grudgingly, *I HAVE* to do it, otherwise I won’t *GET* into the Kingdom. Such an attitude, however, would have prevented them from qualifying to be in the Kingdom.

WITHHOLDING GIFTS

Giving is not only the opposite of getting or taking. Giving is really the opposite of NOT giving, actually of *WITHHOLDING* gifts that we could and should give! Christ told us to render to Caesar the things that are Caesar's, and to God the things that are God's (Matthew 22:21). Christ expects His disciples to fulfill their obligations toward God (such as paying tithes and free-will offerings) and also toward man (such as paying taxes), and to do it faithfully and willingly.

James 2:15–16 states: “If a brother or a sister is naked and destitute of daily food, and one of you says to them, ‘Depart in peace, be warmed and filled,’ but you do not give them the things which are needed for the body, what does it profit?”

It would not profit them, but it would not profit you, either. You have missed a golden opportunity to develop the character that God wants to see in you. Rather than helping the person because you LOVE him or her enough to HELP and to GIVE to him or her, you do nothing but utter a few unprofitable words in that situation. This passage can also be read in a spiritual way. Today, most people are naked and destitute of God's daily food—His Word (compare Matthew 4:4). God's Church has a commission to proclaim to the world God's gospel, explaining a better way of life. Those who respond are to be taught God's Word so that they can be clothed and be freed from their spiritual nakedness (compare Revelation 3:18). The Church fulfills this duty, in part, by using tithe money and other contributions to engage the means to spread that very message. Those who know that they should tithe and don't, are *WITHHOLDING FROM GOD AND HIS CHURCH* what is due!

Proverbs 3:27–28 says: “Do not withhold good from those to whom it is due, When it is in the power of your hand to do so.” Proverbs 11:24–25 adds: “There is one who scatters, yet increases more; And there is one who withholds more than is right, But it leads to poverty. The generous soul will be made rich, And he who waters will also be watered himself.”

When we water, or give, we will also be watered, or given to, now in this life AND for eternal life. We read in Malachi 3:8–10 that God promises us physical blessings if we tithe faithfully to Him. Physical blessings will be an automatic consequence of our tithing. But to

receive physical blessings from God must **NOT** be our motivation as to **WHY** we pay God's tithe or give free-will offerings. Our motivation must become that we **WANT** to give, that we **WANT** to share and help **BECAUSE** we **LOVE** the other person enough to do that for him or her.

There is another way of withholding gifts from others. That is, by not working and making money so that we have no money to give to God or to others. We are not talking about those who are looking for work and who are temporarily unable to find work or those who cannot work for health reasons or for other valid reasons. Neither are we addressing, of course, mothers with small children who should not work (unless they have to, because of becoming victims of this evil society and are *forced* to work in order to survive). We are only talking about people who could *and should* work, but just don't want to. They would rather walk "in a disorderly manner" (2 Thessalonians 3:11). Paul says that those should not even eat because *they refuse to work* (compare verse 10).

At the same time, Paul says that those who can work and do work, minding their own business and leading a quiet life, are walking "properly" even toward those who are *outside* of the body of Christ—either by helping them or by living righteously—and in doing so, they are *lacking nothing* (compare 1 Thessalonians 4:11–12).

WORKING FOR THE PURPOSE OF SHARING

How does the issue of working or not working tie in with paying or not paying God's tithe, and presenting or withholding gifts from others? Ephesians 4:28 points out: "Let him who stole steal no longer, but rather let him labor, working with his hands what is good, that he may have something to give him who has need."

The reason we are to work is so that we can have something to **GIVE** to others when they are in need, including paying God's tithes and giving free-will offerings so that those in spiritual need can be fed as well! Working and making money is not for the purpose of becoming rich so that **WE** have plenty. It is for the purpose of sharing with those in need!

When observing the really rich people in this world, we may wonder whether they have ever read or understood what the Bible tells them.

The “Tithe of the Tithe”

More than 30 years ago, God’s Church made the administrative decision to ask Church members and co-workers to send one tenth of their second tithe to the Church to be used for necessary Feast of Tabernacles expenses, including rental for Church halls. Since then, the Church has usually referred to this amount as the “tithe of the tithe.” Church members and co-workers were asked to calculate the amount of second tithe that would be available to them at the time of the Feast of Tabernacles, and to send ten percent of that (calculated) amount to the Church, in advance as directed by the Church. This practice has allowed the Church to avoid using general contributions for the payment of Feast expenses, instead of being used for preaching the gospel and feeding the flock.

At the time of the institution of the “tithe of tithe,” and a few times since then, consideration has been given to the possibility of charging each individual Feast attendee with the

same amount for his or her Feast attendance, instead of sending in a tithe of the tithe. This possibility was rejected, however, as it was judged to be arbitrary and unfair. Some Church members do not have jobs or they live on small pensions, while others earn good salaries. Following Biblical principles (compare Acts 2:44–45; 4:32–35; 2 Corinthians 8:12–15), it was determined that the institution of the “tithe of the tithe” was the most equitable way for all concerned to provide for the payment of necessary Feast expenses incurred by the Church, and also to help those less fortunate, as much as possible, to attend the Feast.

The *Church of the Eternal God* and its corporate affiliates see no Biblical reason to change the Church’s decision, realizing the Biblical wisdom for the decision, and acknowledging that the Church has the administrative authority to bind and loose matters like these (compare Matthew 16:19; 18:18).

For instance, Paul states very specifically in 1 Timothy 6:17–19: “Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy. Let them do good, that they be rich in good works, ready to give, willing to share, storing up for themselves a good foundation for the time to come, that they may lay hold on eternal life.”

Rather than storing up their riches, they first need to understand that GOD gave them the riches FOR A REASON! And that reason is to *share* their riches with others! If they were to do that, they would develop an attitude of love for others so that God COULD ultimately give them eternal life in the Kingdom. Some—very few—rich people are very generous. But even then, what is their motive? Is it because

they have to give money away as tax-deductible contributions so they can lower their income taxes? Is THAT the reason they give? Or, is it so that they will be KNOWN publicly as generous people? Do they act like the rich people Christ observed, who put money out of their abundance into the treasury (compare Mark 12:41–44)? Christ was not at all impressed by that. He pointed out a poor widow who gave very little, by comparison, but she gave ALL that she had. And Christ praised her for that because He saw an ATTITUDE in her that He had not seen in many of the rich people. Christ knew that He could entrust to that poor widow the real riches of the world to come (compare Luke 16:11), because He knew, based on what she had done in this life, that she WOULD use those true riches for the benefit of others.

Christ's words in Matthew 6:19–21 still ring loud and clear today: "Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also."

WITHHOLDING TITHES IS ROBBERY!

With a generous heart, motivated by the same love that God has, it would not occur to us to not tithe. Only those with a selfish heart try to invent arguments that are meant to "justify" their disobedience toward God—their refusal to tithe, which God calls *robbery!*

Christ was addressing an attitude—our outlook on life and our focus on possessions. If we work to lay up treasures here on earth for ourselves, we have missed the whole reason why we need to make money, which is so that we HAVE money to SHARE with others, if need be. This is how we build up a treasure in heaven. Not by how much money we give, but by our attitude in giving. God is taking note of how we develop the attitude of love for others—the same outgoing love and concern that HE has. It pleases Him to see a *change deep in our hearts away from selfish carnal desires and toward Godly love and genuine concern for others.*

Let us notice what Paul says in Philippians 4:17: "Not that I seek the gift, but I seek the fruit that abounds to your account." God does not seek His tithe for the tithe's sake, but He looks at our heart—our

inward intent. He looks at the fruit of a loving heart that will WANT to lay up treasure in heaven rather than stockpiling on earth. When we give, both our attitude and our motive show God what is really in our heart. We show that we don't love God OR our neighbor if we don't keep His commandments (compare John 14:21; 1 John 5:2–3), and one of His commandments is to tithe.

TITHING DEVELOPS RIGHT CHARACTER

When we give in the right way—with the right attitude and motive—we are developing the character that God has, one of outgoing concern for the benefit of others. That is the kind of fruit Paul is talking about here that will abound to our account. When Christ says that we can even determine whether ministers are true or false servants of God, we can look at those kinds of fruits as well. Are they devouring the widows' houses or money (compare Matthew 23:14), or are they genuinely concerned about them, trying to help when they can?

In Luke 12:13–21, Christ gave us the famous parable of the rich fool who built greater barns for his harvest rather than sharing his fortune with others. He thought he had many more years to live in pleasure and ease, but that very night, God took his life. Christ concluded His parable, in verse 21: “So is he who lays up treasure for himself, and is not rich toward God.”

Christ gave this parable because of the greedy attitude of those who were fighting over an inheritance (compare verse 13). He saw the covetousness in them—the intent to take, rather than to give. Conversely, when the servants of Abraham and Lot fought over the land, Abraham was *willing* to have Lot choose what land he wanted to have, rather than having the servants continue to fight over it (compare Genesis 13:7–11).

The rich fool did not have genuine love or concern for others. He was only interested in figuring out how he could store his abundant riches for HIMSELF. He was not rich before God—he had not laid up treasures in heaven—when God took his life.

Abraham, on the other hand, was very rich, but he did not have an attitude of greediness. We know that he tithed to God, in the person of Christ. He did not do it grudgingly, but rather, Abraham

was developing a heart of love for God and others. He did not even withhold his only son from God. And because he was willing to give up everything he had in order to serve God and to be obedient to Him, God BLESSED him abundantly (Genesis 22:12–18).

We have heard it said that you cannot “out-give” God. And that is so true! God owns everything and He wants to share everything He has with us. So then, since we are to become God, can the same be said about us NOW? Are WE willing to share EVERYTHING we have with others, if need be?

God is watching us. He notices how we act in little things. If we are faithful in small matters, God knows that we will also be faithful in big matters. If, on the other hand, we are not even willing to share small things with God and others, how would we ever develop the godly attitude to be willing to share the rulership over the universe with others?

God gave up His only begotten Son. Abraham was willing to give up his son. Moses was willing to give up the riches of Egypt to be able to serve God (compare Hebrews 11:24–26). Christ was willing to give His life for us, and He left everything behind that He owned. He WAS God, owning—together with the Father—everything there has ever been, but He gave it all up just for you and for me.

Church Teaching on Tithing

Tithing is an institution commanded by our Eternal God. It was established early in the Old Testament, and is endorsed in both the Old and the New Testaments. The command to tithe—to pay ten percent of one’s income—is a duty of man, not just of members in certain churches. It has always been understood by the Sabbath-keeping *Church of God* organizations that this duty is a personal, individual obligation toward God.

The mere act of tithing does not establish a contract, legally or

otherwise, between the Church and its members. Although the Church teaches that it is a sin for a person (member or not) not to tithe, the Church also teaches that sin, as well as repentance, is toward God. If the Church should become aware of constant neglect of one of its members to tithe, the Church would counsel with the member and remind the person of his or her spiritual obligations, before and toward God, to repent of his or her sin and commence tithing, as commanded by God.

CHRIST'S OBEDIENCE TO GOD SETS STANDARD

Christ came to this earth as a human being to do what the Father had asked Him to do. He explained in John 5:36 that He had come to do the Work that the Father had given Him to do. Christ understood that the Father GAVE Him a work to do. Rather than saying, God commanded or ordered Me to do it—which would also have been a correct statement—He said, in essence, that HE GAVE Me the opportunity to please Him. This shows a totally different mindset and attitude, recognizing that God the Father is a great GIVER. Christ knew that every good and perfect gift comes from the Father (compare James 1:17). Whatever God GIVES to us is good for us and for others.

We read in Hebrews 12:2 that Christ gave up everything and that He was even willing to die for us, “for the joy that was set before Him.” Christ was willing to endure all of these things because He loved God the Father, and because He also loved us. He did it for the joy that was set before Him, the joy of having made it possible that you and I could become members of the Family of God. He rejoiced in that He would soon, quite literally, have brothers and sisters, and that the Father would soon have additional sons and daughters (compare 1 John 3:1–2).

What about us? Are we developing the same kind of attitude of love toward God and others, which is manifested in our obedient giving to and sharing with others? When we obey God’s commandments, including the command to faithfully tithe and give free-will offerings to God’s Church, we can KNOW that we are on our way toward the Kingdom of God, because we show in our lives that God’s love in us is producing a perfect work in us. As we continue to live a life of give, we will experience in our lives the joy that is set before *us*—a spiritual joy that transcends any physical feeling of fulfillment (compare John 15:9–11). We will gladly admit and agree with Christ that it is more blessed to give than to receive, or, to “get.” We will experience a deep feeling of gratitude that we are permitted to play a part in God’s awesome Work, proclaiming to the world a better way of life.

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The following booklets are available, upon request:

Europe in Prophecy: The Unfolding of End-Time Events

The Theory of Evolution—a Fairy Tale for Adults?

The Gospel of the Kingdom of God

Don't Keep Christmas

Is God a Trinity?

Do We Have an Immortal Soul?

The Keys to Happy Marriages and Families

And Lawlessness Will Abound...

The Great Tribulation and the Day of the Lord

God's *Commanded* Holy Days

God Is a Family

Baptism—a Requirement for Salvation?

Angels, Demons and the Spirit World

Are You Already Born Again?

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