

**Tithes & Offerings**

## **FREEWILL OFFERINGS**

Freewill offerings were brought to the holy religious meetings that took place three times a year (Exodus 23:16; Exodus 34:20; Deuteronomy 16:10; Deuteronomy 16:16-17; 2 Chronicles 35:8; Ezra 3:5), and they were voluntary offerings given above and after all other offerings or sacrifices had been completed in accordance with the law of Moses.

Of all the offerings sacrifices listed throughout the Old Testament, the two above closest represent our freewill offerings of today. Extra giving above and beyond that of our normal tithe.

**2 Corinthians 9:5** ....*But I want it to be a willing gift, not one given grudgingly.*

Paul's reference is to the church giving to a need in Jerusalem and one that the Corinthian church, according to chapter 8, V.10, had committed too a year earlier and therefor should honour their commitment.

We have many opportunities to give towards God's work within our world today. I would encourage you to pray always, asking God to direct your giving and then commit to it, as God leads.

I do hope this booklet helps you to better understand the biblical concepts of Tithing and Offerings. If you have any questions please contact me.

Pastor Scott

would have stopped, for the worshipers would have been purified once for all time, and their feelings of guilt would have disappeared. 3 But just the opposite happened. Those yearly sacrifices reminded them of their sins year after year. 4 For it is not possible for the blood of bulls and goats to take away sins. 5 That is why Christ, when he came into the world, said, “You did not want animal sacrifices and grain offerings.

But you have given me a body so that I may obey you.

6 No, you were not pleased with animals burned on the altar or with other offerings for sin. 7 Then I said, ‘Look, I have come to do your will, O God— just as it is written about me in the Scriptures.’”\*

8 Christ said, “You did not want animal sacrifices or grain offerings or animals burned on the altar or other offerings for sin, nor were you pleased with them” (though they are required by the law of Moses). 9 Then he added, “Look, I have come to do your will.” He cancels the first covenant in order to establish the second. 10 And what God wants is for us to be made holy by the sacrifice of the body of Jesus Christ once for all time.

## FELLOWSHIP OFFERINGS

Fellowship offerings were voluntary on the part of the person making the offering and they were generally not governed by regulations except for the Nazirite (Numbers 6:17) and the Festival of Harvest (Leviticus 23:19-20). . Burnt offerings often accompanied the fellowship sacrifices as a further expression of devotion to God.

The word “Tithe” comes from the Old English for “tenth”; a tithe is a charge on farm produce or labour that is used to maintain and support religious activities. The custom was very ancient (Abraham paid a tithe of the spoils of war to Melchizedek; see **Genesis 14:20**) and widely practiced, being known in Athens, Arabia, Rome, Carthage, Egypt, Syria, Babylon, and China.

According to Deuteronomy (**Deuteronomy 12:2-7, 17-19; 14:22-29**), when the Israelites’ worship was centralized in one place, the tithe was taken annually at the sanctuary and shared by priests and Levites. In addition to offerings and sacrifices, corn, wine, oil, and flocks were tithed. Every third year, the Levites, foreigners, orphans, and widows were given the whole tithe in charity (**Deuteronomy 26:12**). According to **Numbers 18:21-32**, every tithe in Israel was given to the Levites in return for their priestly service.

The prophet Malachi (**Malachi 3:8-10**), who boldly declared not paying tithes was “robbing God,” promised full barns and vats, opened windows of heaven, outpoured blessing, and deliverance from locusts, in return for faithful tithing. In the early tithe feasts, thanksgiving for God’s gifts was appropriate (compare **Genesis 28:22**), though not emphasized.

Providing for the temple and the priests in the service of God remained the chief purpose of tithing, along with a wide charity.

According to **Matthew 23:23** and **Luke 11:42**, Jesus spoke of those who meticulously paid tithes on three small garden herbs while neglecting three “*weightier matters of the law*,” namely, justice, mercy, and faith. For him, this was an example of the lack of a right sense of priorities that marked the Pharisees.

It is so much easier to feel self-satisfied by following explicit rules than it is to live with moral sensitivity in our relationships with God and others. According to **Luke 18:12**, the Pharisee, congratulating himself in prayer for his superior virtues, mentions his tithing of all income among his claims to divine favour. Christ sternly rejected this man's prideful performance, valuing instead the humble, repentant person.

### WHAT ARE THE BIBLICAL PURPOSES AND PRINCIPLES BEHIND TITHING?

#### **Deuteronomy 14:22-29**

*You must set aside a tithe of your crops—one-tenth of all the crops you harvest each year. Bring this tithe to the place the LORD your God chooses for his name to be honored, and eat it there in his presence. This applies to your tithes of grain, new wine, olive oil, and the firstborn males of your flocks and herds. The purpose of tithing is to teach you always to fear the LORD your God. (Deuteronomy 14:22-23)*

TITHING IS A CLEAR WAY TO DEMONSTRATE OUR PRIORITIES. The Bible makes the purpose of tithing very clear, to put God first in our life. We are to give God the first and best of what we earn or have. For example, what we do first with our money shows what we value most. Giving the first part of our income to God immediately focuses our attention on him. It also reminds us that all we have belongs to him. A habit of regular tithing can keep God at the top of our priority list and give us a proper perspective on everything else we have.

### OFFERINGS, WHAT ARE THEY?

The people of Israel made offerings and sacrifices to God on a regular basis, just as Christians today take Communion in church, give tithes & offerings, and pray prayers. The Israelites performed offerings and sacrifices in order to restore their relationship with God. They did this at particular times of year, such as at the new moon and the harvest. They also did it when a vow was broken or when a person was deemed unclean due to a particular medical problem. Some sacrifices and offerings commemorated key times in the history of Israel, such as the Passover. Finally, the Israelites performed offerings and sacrifices to restore the relationship to God after sin had broken it.

The rules about offerings and sacrifices were very detailed and God expected the Israelites to follow them exactly.

Obviously today and throughout the New Testament, offerings for the forgiveness of sin and offerings to bring us into right relationship with God, stopped, due to the offering of Jesus' life, by death on a cross for the forgiveness of ALL sin,

**Matthew 26:28** *.....it is poured out as a sacrifice to forgive the sin of many.*

**Hebrews 10:1** *The old system in the law of Moses was only a shadow of the things to come, not the reality of the good things Christ has done for us. The sacrifices under the old system were repeated again and again, year after year, but they were never able to provide perfect cleansing for those who came to worship. 2 If they could have provided perfect cleansing, the sacrifices*

## PROMISES FROM GOD:

**Malachi 3:10** . . . *“Bring all the tithes into the storehouse so there will be enough food in my Temple. If you do,” says the Lord Almighty, “I will open the windows of heaven for you. I will pour out a blessing so great you won’t have enough room to take it in! Try it! Let me prove it to you!”*

**Luke 6:38** . . . *If you give, you will receive. Your gift will return to you in full measure, pressed down, shaken together to make room for more, and running over. Whatever measure you use in giving-large or small-it will be used to measure what is given back to you.*

## Mark 12:41-44

*He called his disciples to him and said, “I assure you, this poor widow has given more than all the others have given. For they gave a tiny part of their surplus, but she, poor as she is, has given everything she has.” (Mark 12:43-44)*

TITHING SHOULD REMIND US OF GOD’S DESIRE THAT WE BE GENEROUS. In the Lord’s eyes, this poor widow gave more than all the others put together, though her gift was by far the smallest. The value of a gift is not determined by its amount, but by the spirit in which it is given. A gift given grudgingly or for recognition loses its value. When you give, remember, no matter how small or large your income, your tithe is pleasing to God when it is given out of gratitude and a spirit of generosity.

## WHY DID GOD REQUIRE TITHES FROM ISRAEL IN THE OLD TESTAMENT?

**Leviticus 27:30** . . . *“A tenth of the produce of the land, whether grain or fruit, belongs to the Lord and must be set apart to him as holy.”*

**Numbers 18:20-24** . . . *The Lord said to Aaron, “You priests will receive no inheritance of land or share of property among the people of Israel. I am your inheritance and your share. . . . The Levites will receive no inheritance of land among the Israelites, because I have given them the Israelites’ tithes, which have been set apart as offerings to the Lord. This will be the Levites’ share.”*

The tithes were necessary to support the priesthood, the ordained spiritual leaders who were responsible for Israel’s worship and spiritual life.

**Deuteronomy 14:22-27** . . . *You must set aside a tithe of your crops-one-tenth of all the crops you harvest each year. . . . The purpose of tithing is to teach you always to fear the Lord your God.*

Giving one-tenth of their income to God taught Israel to reverence him and recognize their dependence on him.

### ARE WE REQUIRED TO TITHES & OFFERINGS TO GOD TODAY?

**1 Timothy 5:17-18** . . . *Elders who do their work well should be paid well, especially those who work hard at both preaching and teaching. For the Scripture says, “Do not keep an ox from eating as it treads out the grain.” And in another place, “Those who work deserve their pay!”*

The need to support the spiritual leaders of the church financially has not changed from the Old to the New Testament.

**Philippians 4:18-19** . . . *I am generously supplied with the gifts you sent me with Epaphroditus. . . . And this same God who takes care of me will supply all your needs from his glorious riches, which have been given to us in Christ Jesus.*

Giving to God can help us to learn, like Israel in the Old Testament, to reverence God and realize how much he is taking care of us.

**Proverbs 3:9** . . . *Honour the Lord with your wealth and with the best part of everything your land produces.*

Giving the first fruits of our wealth and income to God honours him.

**Matthew 5:42** . . . *Give to those who ask, and don't turn away from those who want to borrow.*

**Romans 12:8** . . . *If you have money, share it generously.*

Christ calls us to give freely and share with others.

**2 Corinthians 9:5-15** . . . *You must each make up your own mind as to how much you should give. Don't give reluctantly or in response to pressure. For God loves the person who gives cheerfully.*

Paul is calling the church in Corinth to give offerings above their normal expectations for others in need in Jerusalem. In the same way, each of us is responsible to decide how much we should give to other areas of need that come to our attention. Whatever it is, we should give it cheerfully.

**Matthew 23:23** . . . *You should tithe, yes, but do not neglect the more important things.*

Jesus affirmed the need to give tithes to God.

**Proverbs 21:13** . . . *Those who shut their ears to the cries of the poor will be ignored in their own time of need.*

God's desire is that we would be willing to give beyond our tithes, so that where there is less money and greater need, people can be impacted by God's love through His church.

**1 Corinthians 16:1-2** . . . *Now about the money being collected for the Christians in Jerusalem: . . . On every Lord's Day, each of you should put aside some amount of money in relation to what you have earned and save it for this offering.*

God wants us to give in order to take care of the poor.