

## 1. INTRODUCTION

I have examined the Scripture on the subject of tithing and have compared my findings with the teaching on the subject of the contemporary church. I have found much of the church guilty of committing a serious abuse when it comes to teaching on tithing, and in some cases on Christian giving in general. I wish I could present my case in a more "loving" way and avoid confrontation with those who teach lies, wittingly or unwittingly, and at the same time retain the honesty of this assessment. Since it is an impossible task, at least for me, I have chosen to preserve the honesty of my assessment that follows, running a risk of offending a great many who may or may not be guilty of a deliberate misrepresentation of the word of God and the abuse of their calling. This is my third or fourth attempt at this issue and all I can say: I am sorry if you get offended by any of the statements that follow.

### 1.1. IS THIS A DOCTRINAL OR A THEOLOGICAL DEBATE?

No, it is not, even though many would like to present it that way. The issue is: are we being told the truth or lies in our churches concerning tithing? It's as simple as that.

It is not even a theological debate on whether tithing is valid for the New Testament church - I have left this question open, so as not to complicate the matter and draw attention away from the real issue: are we being told the truth or lies. If you believe that tithing is valid for the NT church you will find this study very useful; if you believe that it is not valid, you will find a source of inspiration from God's commandments to His people in the Old Testament concerning the support of those whom He has called into His ministry and those who are less fortunate than ourselves.

(Note: Bible quotes are abbreviated to save space, however, you are encouraged to read the full Biblical texts quoted at your convenience. Emphasis in CAPITALS is mine. All the quotations are from the NKJ version).

## 2. TITHING

### 2.1. THE BASIC FRAUD

The principle that the most deceitful and dangerous lies are those closest to the truth is fully utilized when it comes to the "teaching" on tithing. The following text from the book of Malachi is quoted often very accurately and truthfully by most of those who "teach" on tithing:

Malachi 3:8-12 "Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse for you have robbed Me... Bring all the TITHES into the STOREHOUSE, that there may be food in My house and try Me now in this... If I will not... pour out for you such blessing... And all nations will call you blessed..."

It is obvious from the above text that God was not at all pleased with the Israelites concerning their tithing practices. Now, all those who believe that tithing is valid for the NT church are right in believing that the above verses apply to them: if they tithe they may expect blessings, if they don't, they may expect curses.

One may ask, "What's wrong with the above statement?" The answer is that there is nothing wrong with the statement; it is the word of God. The fraud comes from the re-definition of two keywords, used in the above text, by those who want to present tithing in their own way.

The "tithes" are presented to be the tenth portion of your income which is given away and deposited into the "storehouse". The "storehouse" is presented to be your church's account. BOTH OF THESE TWO DEFINITIONS ARE FALSE.

The key to understanding this fraud is in the verse preceding the above quotation.

Malachi 3:7 "Yet from the days of your fathers you have gone away from MY ORDINANCES and have not kept them..."

God is pointing Israelites (and us!) to His ordinances concerning tithing. Where are these ordinances found? You wouldn't believe that they are actually in the Bible! You may have NEVER heard them mentioned in your church. Why? I will not give you a direct answer - if you wish, you may ask your "teacher".

## 2.2. TITHING ACCORDING TO GOD (GOD'S ORDINANCES)

Deu.12:17-19 (God's commandment to the Israelites) "You may not eat within your gates the tithe of your grain or your new wine... But YOU MUST EAT THEM before the Lord your God... you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the Lord your God..."

Deu.14:22-23 (God's commandment to the Israelites) "You shall truly tithe all the increase... year by year. And YOU SHALL EAT before the Lord your God... the TITHE of your grain and your new wine... that you may learn to fear the Lord your God always."

Deu.14:24-26 (God's commandment to the Israelites) "But if the journey is too long for you, so that you are not able to carry the TITHE... then you shall exchange it for money... And YOU SHALL SPEND THAT MONEY for whatever your heart desires; YOU SHALL EAT there before the Lord your God and you shall rejoice, YOU AND YOUR HOUSEHOLD."

The above quotes are COMMANDMENTS OF GOD concerning tithing: He has instructed Israelites to EAT THEIR TITHES before the Lord, rejoicing. We have to bear in mind that these commandments were given to Moses, to pass them on to the Israelites, while they were still in the wilderness, and they were to be observed after the Israelites crossed the Jordan river and possessed the

promised land.

Deu.12:5-7 (God's commandment to the Israelites) "But you shall seek the place where the Lord your God chooses... there you shall take... your tithes... and there you shall eat before the Lord your God, and you shall rejoice..."

Deu.12:8-9 (God's commandment to the Israelites) "You shall not at all do as we are doing here today - every man doing whatever is right in his own eyes - for as yet you have not come to the rest and the inheritance which the Lord your God is giving you."

The above verse is very interesting and I will refer to it later on. For now, let's summarize: The Israelites were supposed to take their tithes to the appointed place and EAT THEM there before the Lord, rejoicing, TOGETHER with their family, their servants and their local Levite - "the Levite who is within your gates". The Levites were to be allocated cities within each tribe ("within your gates") where they were supposed to live with their families. These Levites were not those who served in the Tabernacle (or, later on, in the temple), but those who have chosen to remain in their cities within each tribal land. They would join the Israelites on those special trips to the appointed place of worship, where they would join in the celebrations and consumption of tithes. Considering that there were about 30 to 33 Israelites to each Levite (ref. Numbers, chapters 1 to 3), it is likely that each Levite would consume a very small portion of tithes - not even worth mentioning.

One thing is important to remember: Israelites DID NOT LEAVE ANY PORTION OF TITHES at the appointed place - tithes were supposed to be consumed in an atmosphere of celebration, sharing and the communion with God. Therefore, the place of worship IS NOT the "storehouse" spoken of in Malachi, even though there were couple of instances when the temple was used to store the tithes. To clarify the point, let's look at the practice of the "Remnant" who returned to Judea from the Babylonian exile:

Neh. 10:37-38 "...to bring the firstfruits... 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."

It is interesting to note a couple of things here: a) Some rooms in the temple were referred to as the "storehouse", but they were used to store the tithes of the tithes - the "heave offerings" that the LEVITES were to give to the priests. Therefore, these rooms in the temple were not the "storehouse" where the ISRAELITES were to bring their tithes. So, if God (through the prophet Malachi) was rebuking those who failed to bring the full tithes to the "storehouse", He was probably rebuking the Levites. b) One of the Aaron's descendants was to be present as the Levites received their tithes from the Israelites. Why? Possibly, the priest was present there as a kind of an "auditor" or a witness who was to verify that the Levites dealt honestly.

Another example of the tithing practices of the Israelites is found in 2Chr.31. During the rule of king Hezekiah, the nation of the southern kingdom (Judah) returned to the Lord and, among other observances of the Law, tithing was restored. This time the rooms of the temple were used as the storehouse. I believe that the only reason for that was that the tithes were brought in from the cities of Judah only and it was convenient to store them in one and the same place (it was "within your gates" - within the tribal land).

Before I return to the book of Deuteronomy, I'd like to say a few words on the nature, types and the method of selecting tithes.

Lev.27:30 (God's commandment to the Israelites) "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.

Lev.27:32-33 (God's commandment to the Israelites) "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. He shall not inquire whether it is GOOD OR BAD..."

Firstly, there were several types of tithes, according to the source of Israelites' income: the tithes from the land (seed and fruit) and the tithes from the domestic animals (flock and herd). In the later years, as other income generating occupations became a norm, we could have had the tithes of other kinds. In other words, God expected His people to set aside one tenth of ALL "increase" (income).

The second point worth remembering is the fact that the tithes are SELECTED AT RANDOM. They are not supposed to come from the "best portion" or the "fat portion" as you may have often heard, but it was a randomly selected portion "whether it is good or bad".

The third and a very important point is: the tithes are HOLY TO THE LORD. What does this mean? It simply means that they are to be used ACCORDING TO GOD'S INSTRUCTION and not for any other purpose, no matter how 'godly' that purpose may appear. A frequent argument is that everything we own is God's anyway, so it really doesn't matter how much or how we give back to Him. But God knew this when He gave His commandments regarding tithing, yet, He said that a certain portion of our income (10%) is holy to Him and He wants us to use it in a way that He commanded. The rest of it (90%) we could use in whatever way we desire. The following verses will make it clear:

Deu.12:20-26 (God's commandment to the Israelites) "When the Lord your God enlarges your border as He has promised you, and you say, 'Let me eat meat', because you long to eat meat, you may eat as much meat as your heart desires. If the place where the Lord your God chooses to put His name is too far from you, then... you may eat within your gates as much as your heart desires... Only the holy things which you have, and your vowed offerings you shall take and go to the place which the Lord chooses."

Now, having in mind the above three points, let's get back to the book of Deuteronomy:

Deu.14:27-29 (God's commandment to the Israelites) "You shall not forsake the Levite... at the end of EVERY THIRD YEAR you shall BRING THE TITHE of your produce of THAT YEAR and store it up WITHIN YOUR GATES. And the LEVITE, and the FATHERLESS and the WIDOW... may come and eat and be satisfied, that the Lord your God may BLESS YOU in all the work of your hand which you do."

As you can see, God hasn't forgotten those whom He has called into His ministry, He has allocated them a just portion - on average, about ONE THIRD OF 10% of an ordinary Israelite's income. The Israelites were to leave that portion of tithes in the "storehouse" from which the Levites and those in need were to get their food. This is the "storehouse" mentioned in Malachi 3, and mind you, it is to be accessed not only by the Levites but by the poor as well. As already mentioned, Levites were allocated cities within each tribal land in which they were to live with their families and, apart from houses, they were allocated the "pasture land". This pasture land was a part of the "storehouse" in which the tithes were deposited: some of the tithes were in the form of grain, seed, wine, oil and other farm produce, and some were actually live domestic animals, rather than killed meat. So, these animals which were received as a tithe were to be pastured till they were taken and killed for food either by the Levites or by those in need.

God repeats the statement on the "year of tithing" - just in case...

Deu.26:12 (God's commandment to the Israelites) "When you have finished laying aside all the tithe of your increase IN THE THIRD YEAR - THE YEAR OF TITHING - and have given it to the LEVITE, the STRANGER, the FATHERLESS and the WIDOW, so that they may eat within your gates and be filled..."

THIS is the portion of the tithes that is actually GIVEN AWAY by the Israelites - one tenth of their income of every THIRD year, not of every year - and this portion is not taken to the place of worship, but to one of the storehouses within the tribal land.

Deu.26:13-14 "...then you shall say before the Lord your God: 'I have removed the holy tithes from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, ACCORDING TO ALL YOUR COMMANDMENTS which You have commanded me... nor have I removed any of it for an unclean use... I have obeyed the voice of the Lord my God, and have done ACCORDING TO ALL THAT YOU HAVE COMMANDED ME."

I don't think that I have to add any comment to the above verses - God's word is so clear and specific. Anyone who wants to obey His word, can do so without any further interpretation. One thing only I would like to mention: God has instituted tithing not as a burden to His people but rather as a blessing: "...that it may go well with you and your children after you forever..."; "...that you may learn to fear the Lord your God always."; "...that the Lord your God may bless you in all the work of your hand which you do." There is one condition: that we do it according to His word, not according to some other definition.

### 2.3. ALTERNATIVE INTERPRETATIONS

One may argue that the above verses teach that there are more than one tithe, i.e. that the Israelite was to take 10% of his "increase" more than once: every year for himself plus every third year for the Levite etc...

If we recall that the Lord had ordained tithes to be holy to Him, we will see that this "doctrine" cannot hold. God is not a tax collector and the tithes are not taxes and burden, but rather blessings. He has ordained the tenth portion, and there is ONLY ONE TENTH PORTION in it, to be holy to Him, and to be used according to His specific instructions, the rest of it could be used according to the free will of the believer - unless he dedicated it as a vowed offering - which is again, at the believer's discretion.

There is another (heretical) teaching which claims that God instituted three tithes: a) 10% every year for the believers themselves, b) 10% every third year for the Levites and the poor, and c) a full 10% every year for the Levites.

There is NO SUCH COMMANDMENT in the Bible which requires that Israelites give away 10% of their income of every year to the Levites. Those who claim otherwise are telling lies and they have no Biblical text to prove their point. The text that possibly can be interpreted as the "third tithe" is found in:

Numbers 18:21 (God speaking to Aaron) "Behold, I have given the children of Levi all the tithes in Israel..."

The above is clearly not a commandment. It is just a statement by God to Aaron, which is often presented as God's commandment by those desperate to "prove" that tithing is giving 10% of your annual income to the church. God's way of giving commandments in the OT was through Moses and He normally made it clear that it was a commandment. Besides, when you read those verses in Deuteronomy, it is clear that a portion of the tithes is consumed by the Israelites themselves and some by those in need - it is so clear, therefore, ALL tithes ARE NOT given to the Levites.

It would be quite out of the character of God to tell Aaron that Levites were to get 10% of Israelites' income of every year without either telling him in more detail how to do it (He was quite specific on the commandments on tithing elsewhere) or/and without informing the Israelites that He had ordained it so. There would be a ridiculous situation when the Israelites would take their tithes to the designated place to have a feast (as God commanded), and the Levites would come trying to take the tithes away from them. Of course, the Levites were to participate in the feast - if invited by the Israelites - for the Israelites were commanded by God not to forget the Levites.

The word translated as "all" in the above verse is a Hebrew word that sounds like "kol" and may mean "of all", as in the passage where God commanded Israelites what to eat and what not to eat when He said something like "... you shall eat all [kol] the fish...", (eg. Lev.11:9) meaning "...you shall eat OF ALL the fish...". So, what "of all" the tithes may mean? If we look up

Lev. 27 from verse 30 on, we will find that God talks about tithes of the land (grain and fruit) and the tithes of herd and flock. "Of all the tithes", therefore means that the Levites were to receive their portion from every kind of Israelites' income.

I must say again: God NEVER issued a commandment that directs the Israelites to give 10% of their income of every year to the Levites, therefore, there is no equivalent "principle" which instructs believers today to give 10% of their income to the church.

In Numbers 18, we can see that the tithe that comes from the "best portion" is the one that Levites are to give back to God as a "heave offering" from all the tithes they received, before they were to use them as their income. So, pastor, beware of this instruction, if you "believe in tithing"! In the OT it meant giving to the high priest; today it may mean giving to someone holding a "higher office" (if there is such thing), or to the poor (as we will see, giving to the poor is giving to God).

Was God stingy towards Levites? No, not at all. If we check Numbers, chapters one to three, we will find that there were approximately 30 to 33 Israelites to one Levite. If each Israelite was to give 10% of his income of every year to the Levite, the Levite would end up with about THREE TIMES AS MUCH as an ordinary Israelite! Was it God's intention? He never said so.

### 3. ABRAHAM'S "TITHING PRINCIPLE"

We all know that Abraham gave to Melchizedek, the priest of the most high God, "tithes of all" (Gen.14:20). Many proponents of tithing are using this verse to "prove" that tithing is valid (as some "eternal principle") for the church today, because Abraham, the father of our faith, established the principle. They normally never mention what God said about tithing in the book of Deuteronomy because it is "the Law" - as if God didn't know about Abraham's "eternal principle" when He established the Law. I would think that the real reason is that what God said there contradicts what they would like us to "know" about tithing. So, let's examine the "Abraham's tithing principle".

1. Abraham gave 10% to the priest.

Comment: so far, so good.

2. Abraham gave from the spoil he repossessed from the enemy kings.

Comment: somehow, this fact has been ignored by those preaching the "Abraham's principle".

3. Abraham gave the remaining 90% to those to whom goods belonged in the first place.

Comment: as in 2 above.

4. Abraham gave only once in his lifetime (as far as the Bible recorded).

Comment: as in 2 above.

5. Abraham hadn't touched his own property or income (and he was an

"exceedingly wealthy" man).

Comment: as in 2 above.

It appears to me that the proponents of "Abraham's principle" were very selective: they adopted one out of five points from the Abraham's example on tithing - or possibly two out of six, if we add the "principle" that Melchizedek, after receiving the tithes, didn't appear to be accountable to anyone on the use of the tithes.

#### 4. EQUALITY PRINCIPLE

Now, what shall we say? I will let you dear brethren, decide for yourselves. I would like to mention only one thing: I personally believe that we should consider the tithing instruction as God Himself defined it in the books of the Law, not as a legal obligation, but rather as an eternal PRINCIPLE. It is for the benefit and the blessing of the donors and the recipients, and it is for the PROTECTION of the donors AND the recipients. It gives us all a good measuring stick by which we may determine how much is reasonable to expect to give or to receive.

2Cor. 8:13-15: "For I do not mean that others should be eased and you burdened; but by an EQUALITY, that now at this time your abundance may supply their lack, that their abundance also may supply your lack - that there may be equality. As it is written: 'He who gathered much had nothing left over, and he who gathered little had no lack'".

If we look at the above principle we will find that it is the principle of equality. In the OT there were ordinary Israelites who were in majority, who had received their inheritance, their land on which to grow their produce. Today, we have, in the kingdom of God, ordinary people who have their secular jobs or businesses from which they derive their income. In the OT there was a group of people set aside by God unto His service: the Levites. Today we also have people whom God has called into His ministry. In the OT God commanded Israelites to give a fair share of their produce to provide a comparable living standard to those whom He had set apart - one third of 10%, according to their number. This percentage - one third of 10% (or 10% every third year) God has fixed, which indicates His intention to maintain the number of those in His ministry proportional to the number of "ordinary" believers, so that they can maintain an equal standard of living.

He also made provision for those less fortunate by allowing them to partake in the tithes set aside for those in His ministry.

And, last of all, He has ordained that the believers themselves take the remaining two thirds of 10% of their income and spend it on themselves and their families in a special manner, giving honour to God for His goodness towards them. Even though, there is no commandment that explicitly directs the Israelites to get together with others outside of their immediate families, the actual practice of tithing feasts was most likely a communal celebration where people would share with each other and rejoice before the Lord in the material blessings that He had provided for them.

These are the principles behind God's ordinances on tithing, whether you are under the Law or under the Grace - the principles remain. Of course, if you are lead by the Spirit, you may give more to the church, or to the poor, or you may spend more on you and your family. And there may come special occasions, as it happened in the early church, when believers in one part of the world suffer from natural disaster, that you would be called (by your compassion towards others) to contribute, out of your free will, to help out. That is the kind of giving Paul is talking about in 2 Corinthians 8 and 9.

## 5. NEW TESTAMENT CHURCH

In the above texts I haven't mentioned the NT verses which support the notion that those who (are called to) preach the gospel ought to live by the gospel. I totally agree with this, and hope most of you do. However, if we read apostle Paul's account on the matter, we will find that he himself often worked the secular jobs to provide for himself and the others, rather than risk offending the immature Gentile converts by asking them for the material support.

Why is there no clear teaching in the New Testament on tithing? There are at least two possible answers to this question:

a) Tithing does not apply to the NT church. This may or may not be the correct answer. If the tithing had been abolished, it is likely (but not necessary) that somewhere in the Gospels or the epistles this fact would have been mentioned.

b) The early church believers were all Jews who knew the Law and all its ordinances which they observed and, most probably, continued to observe until, so to speak, they were told not to. So, it's possible that they continued observing the law of tithing, since they did not consider themselves as if they embraced another religion, but only that some of the foretold prophecies were being fulfilled.

There is an interesting passage in the book of Acts:

Acts 2:46 "So continuing daily with one accord in the temple, and breaking bread from house to house, THEY ATE THEIR FOOD WITH GLADNESS AND SIMPLICITY OF HEART."

Could the above practice be the practice of tithing according to the book of Deuteronomy? Could this be the fulfillment of the law of tithing? It may or may not be the case.

I would like to draw your attention to another verse in the OT, already quoted:

Deu.12:8-9 (God's commandment to the Israelites) "You shall not at all do as we are doing here today - every man doing whatever is right in his own eyes - for as yet you have not come to the rest and the inheritance which the Lord your God is giving you."

We, NT believers, are often referred to as the "Joshua Generation", ie. those who have entered the "rest and the inheritance". This would imply that we are not expected to do, and therefore, not to teach - every man according to what is right in his own eyes, but rather according to God's commandments.

### 5.1. "EATING" THE TITHES

Whether one believes that the OT tithing is valid for the NT church or not, application of God's commandment to the Israelites to eat two out of three of their tithes, sounds ridiculous. But, if we take a closer look, we will find that it makes a perfect sense; it is only our "tradition" that makes it sound silly. God commanded that one tenth of an Israelite's income is HIS. Therefore, He, as the rightful owner, is entitled to decide how to spend it. If He decides to give it all back to the one who brought it in, who are we to oppose Him? Besides, why is it any more ridiculous to spend God's tithe on an "ordinary" believer than on someone who is in the ministry? If God said "eat this portion of tithe and give the other portion to someone else", we better do it. When He declared Jericho to be dedicated to Him, He commanded the Israelites to bring all the gold, silver and brass into His treasury and to utterly destroy the rest. And the Israelites obeyed - all except Achan: he thought that he found a better use for God's devoted things - and he found out that he was terribly wrong! Today we find that many in the churches that "believe in tithing" have found a "better" way to use the tithes: they use them to "build the kingdom". THIS sounds ridiculous! Does God really need our money to build His kingdom? He who created the whole universe, now depends on His creation to build Him a kingdom?

So, if we want to use the tithes according to God's instruction, are we to eat two thirds of 10% of our income? The answer is, as usual, in the Bible: In Deuteronomy 14 God allowed that Israelites may sell their produce devoted to tithing and take the money to the appointed place and "...spend that money for WHATEVER YOUR HEART DESIRES...". He made a few suggestions which were appropriate for that particular time and culture, but those suggestions were not all-inclusive. "Whatever your heart desires" means exactly that: whatever your heart desires: a holiday? a conference? a bottle of best French wine?... (God actually mentioned "... wine or strong drink..." - you can call it, if you wish, "grape juice or cordial").

### 5.2. GENEALOGY OF LEVITES

Now, if we look back to the OT and tithing we will see that God was the one who separated Levites for Himself - and He provided for them EXACTLY the amount they needed to have a comparable standard of living with the rest of the Israelites. Today, it is God who calls those in the ministry and it is He who brings people to salvation, i.e. to each particular church. If anyone claims that we need much more (than one-third of 10% of our income) today to support those in the ministry, he is saying that God has lost the account of His people. Well, I would argue this one. He knows EXACTLY whom He has called to preach and He knows EXACTLY whom He has saved. If we have overproduced the "ministers" it is our fault. In the time of Nehemiah they checked the genealogy of those who claimed to be Levites before they were allowed to minister (Neh.7). How about if we start checking the "genealogy" of those claiming to be called of God to preach? How? I know, it's not an

easy task. But to start with, it's not a bad idea to check whether they preach the truth - the full truth, that is - and for this we need to know the word of God. To check what they teach on the doctrine of tithing could be a good start.

## 6. GIVING TO THE POOR

There is so much talk on the subject of giving (apart from tithing) in the churches today. In my seven years of "hard labor" in my ex church, I heard this subject mentioned more often than any other. Usually the Bible was quoted, however, most of these statements were incomplete: they terminated before a little two-letter word "to...". Give to whom? Sadly, this is the case with many, if not most of the churches that place giving and tithing to a prominent position. I examined hundreds of references in the Bible in order to find out to which kind of giving God gives most prominence. One doesn't have to be a skilled statistician to quickly conclude that God speaks about giving to the needy more often than about all other giving put together. And He stated, in the OT and the NT that the poor will always be among us. Anyone who teaches differently is making God a liar and Jesus a false prophet.

Deu.15:11 (God speaking) "For the poor will NEVER cease from the land..."

Mark.14:7 (Jesus speaking) "For you have the poor with you ALWAYS, and whenever you wish you may do them good..."

Yet, we hear more and more frequently, from the pulpit, that there are no poor people, or "they are poor because they choose to be so". Often, the book of Deuteronomy becomes valid (all of a sudden!) where it mentions the poor "within your gates", supposedly meaning that the poor should join "my church" in order to be eligible to get help. "Within your gates" in the OT meant within the tribal land. God didn't want to make it hard for those needing help by sending them across the land to get their food. Today "within your gates" is as far as your bank is (or even your telephone or computer terminal). You can T-T your money to any destination in the world within minutes. Now, let's see first what the OT says about giving to the poor.

Ps.41:1 "Blessed is he who considers the poor; the Lord will deliver him in time of trouble."

Prov.19:17 "He who has pity on the poor lends to the Lord, and He will pay back what he has given."

Prov.22:19 "He who has a generous eye will be blessed, for he gives of his bread to the poor."

What is the Bible teaching us here? Those who give to the poor can expect only blessing, and more blessing and more blessing; not from those to whom they give, but from God Himself.

Even if the needy happen not to be in your denomination, or your country, or even if he is your enemy, don't let it worry you.

Prov.25:21-22 "If your enemy is hungry, give him bread to eat; and if he is thirsty give him water to drink; for so you will heap coals of fire on his head, and the Lord will reward you."

Now, let's consider some more Bible teaching on giving (or lack of it ) to the poor:

Prov.28:27 "He who gives to the poor will not lack, but he who hides his eyes will have many curses."

Prov.21:13 "Whoever shuts his ears to the cry of the poor will also cry himself and not be heard."

The above two verses are worthy of a long hard look. There is the "other side of the coin" which must not be ignored. This is the word of God! Now, Malachi 3 makes sense: God was telling the Israelites that they were cursed because they robbed Him by not following HIS ORDINANCES and not having food in His storehouse. In Deuteronomy chapters 14 and 26 He speaks specifically of the portion of the tithes that goes to the storehouse, not only to feed the Levites but also the poor. So, part of the tithes given away by the believers, belongs to the poor.

The following verse is very interesting:

Prov.22:16 "He who oppresses the poor to increase his riches, and he who gives to the rich, will surely come to poverty."

Have you ever given to any of those "needy" ministries who claim to be in debt, like \$40 million, or whatever? How many needy people do you know who managed to get into such debt? Or, to those ministries whose "head pastor" flies his own private airplane? Consider the above proverb: if you help their "needs" you are helping the rich. And what is the consequence? You will end up in the same boat with the one who robs the poor, that is, in poverty. Who is the one who robs the poor? If someone is poor there is nothing to rob him off - you may say. Not so! Poor have their inheritance from God: they stand side-by-side with the "Levite" to get THEIR portion from the "storehouse" where the tithes are stored. So, whoever denies them access to that "storehouse", he is oppressing the poor. And what is his destiny? He will come to poverty, says the Lord.

You may say, that is the Old Testament, so, let's see what the New Testament teaches on this subject. I wouldn't think that the God of the New Testament is any less concerned with the well-being of the poor than the God of the Old Testament - He is the same God and He changes not!

Mat.19:21 (Jesus speaking) "If you want to be perfect, go, sell what you have and give TO THE POOR, and you will have treasure in heaven; and come, follow Me." (refer also Mark 10:21 and Luke 18:22)

Luke 12:33-34 (Jesus speaking) "Sell what you have and GIVE ALMS [to the poor]; provide yourselves a treasure in heaven.. for where your treasure is, there your heart will be also."

What is Jesus saying here? Give to whom? Give TO THE POOR and you will have a treasure in heaven! One may say that Jesus contradicts Himself with the statement that the costly perfume which Mary used to anoint Him shouldn't be sold and given to the poor, but rather used to anoint Him for His burial (Mark 14:3-9). There is no contradiction here: Jesus was about to be buried on that particular occasion - and to never be buried again!

Apostle Paul, in his letter to the Galatian church, recalls the commission given to him and Barnabas by the elders and apostles in Jerusalem, when they were sent out to preach to the Gentiles.

Gal.2:10 "They desired ONLY that we should remember the poor, THE VERY THING which I also was eager to do."

Would anyone have a guess on where this inspiration might have come from? My guess is that it was from God. There was no mention of making sure that they (Paul and Barnabas) should stay in the best hotels, use the best mode of transport, get people to build crystal cathedrals, get them to give for the "extension of the kingdom" etc... so that "the world can see that the Christians are the head, not the tail".

Jesus' parable in Matthew 25 deserves careful consideration. He talks about two groups of people being judged: those on the right (the sheep) were those who took care of the poor and those on the left (the goats) were those who ignored the poor. What happened to those on the left? They were thrown into the lake of fire! Who they were? The unbelievers ("the world")? We should consider it carefully. Jesus said that the world was already judged, therefore there is no need for them to come for the judgment . Consider Matthew 25:44, they (the "goats") said, "Lord, when did we see You hungry...?". They addressed Him as the "Lord". Were they really "the world"?

## 7. CHURCH EXPENSES

Lev.24:1-2 "Then the Lord spoke to Moses, saying: "Command the children of Israel that they bring to you pure oil of pressed olives for the light, to make the lamps burn continually."

The above commandment to the Israelites is a clear indication that God expected them to meet (some) running costs of the place of worship. He mentioned oil only. What were the other expenses? I cannot think of any except the wood for the fire on the altar of the burnt offering. The offerings themselves came from the Israelites as per commandments relating to the offerings (which is the subject of a separate study).

Neh.10:34 "We cast lots among the priests, the Levites, and the people, for bringing the wood offering into the house of our God..."

We see here how Nehemiah and the elders solved the problem of the wood

supply. It was a matter of putting in some work required to cut and bring the wood in. All of the people participated in the “draw”, including the Levites and the priests.

Neh.10:32 “Also we made ordinances for ourselves, to exact from ourselves yearly one-third of a shekel for the service of the house of our God...”

Nehemiah and the elders also decided to meet the running cost of the temple in a prescribed manner - each family a flat rate. Please note: one-third of a shekel (of silver) is not much by any standard. They were very modest: no private donkeys (i.e. airplanes), no glossy publications, no fancy programs, etc...

So, in principle, the church running costs should be met by the believers according to the decision of the elders (plural!) of the church, or better still, according to the decision of the congregation.

## 8. CHURCH BUILDING

### 8.1. TABERNACLE

Ex.25:1 “Then the Lord spoke to Moses, saying: ‘Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering.’”

This is God’s call to the Israelites while they were in the wilderness on their way from Egypt. As we know, God commanded Moses to build Him a tent (tabernacle) and He gave detailed plans to Moses. How were Israelites to meet the building costs? They were on their way from the slavery - they wouldn’t be expected to have much to give from. But, as we read on, we’ll find that the Israelites, not only met the needs, but they had to be told to stop giving, for there was too much in the offering (Ex.36:5-7). I’d like to make a couple of observations here: a) If the giving is truly to God’s purpose, people are willing to give even above the requirements, and b) If the giving is for God’s purpose, the leaders will acknowledge when the requirements are met, and will ask people to stop bringing in any more.

Ex.35:21 “Then everyone came whose heart was stirred, and everyone whose spirit was willing, and they brought the Lord’s offering for work of the tabernacle of the meeting, for all its service, and for the holy garments.”

Where did all these riches come from? If we read Ex.11:2-3 we will see that it was God who planned the whole thing Himself, He told Israelites (while they were still in Egypt) to go to their Egyptian neighbors and ask for the gold and silver, and God gave them favor in the eyes of the Egyptians. What I am driving at is this: It was God’s idea to build, He gave the plan and He organized the funding, the source of funds being the people outside of His “kingdom”, i.e. the unbelievers.

### 8.2. THE FIRST TEMPLE

1Chr.29:2-3 (king David speaking) "Now for the house of my God I have prepared with all my might... I have given... my own special treasure of gold and silver..."

As we know king David's desire was to build the temple. The Bible doesn't say whether this desire was inspired by God or not, but it does say that God provided the building plan (1Chr.28:12, 19), thus approving the building idea. And where did the funds come from? In the above verse we see that king David provided a large portion of the funds and we know where these riches came from: from the conquest of the ungodly nations in the promised land. In king David's own words:

1Chr.29:16 "O Lord our God, all this abundance that we have prepared to build You a house for Your holy name is from Your hand, and is all Your own..."

1Chr.29:6 "Then the leaders... the captains... the officers... offered willingly."

1Chr.29:9 "Then the people rejoiced..."

The nobles and the rich of the land followed the example of their king. And what did the people do? They rejoiced! They were not even asked to consider "subscribing" to the building fund. When it came to the actual building work, who did it?

2Chr.1:17-18 "Then Solomon numbered all the aliens who were in the land... and he made... them bearers of the burden... stonecutters..."

As we know, the aliens were the slaves made up of the population of the conquered nations. No ordinary Israelite was asked to bear the burden. The only time the Israelites were asked to do something was when they were sent to Tyre to bring the cedar wood, and I believe they were paid for that work. The slaves could not be sent out of the land for fear that they wouldn't return.

What do we see in the above example? God provided the building plans (it was His project) and He made sure that the resources were available, coming mainly from the "outsiders".

### 8.3. THE SECOND TEMPLE

Ezra 1:1-4 "Now in the first year of Cyrus king of Persia... [king] made proclamation... 'He [God] has commanded me to build Him a house at Jerusalem...'"

Again, it was God's idea or rather, it was His commandment to build. Ezra 1:6-7; 2:67-68; 3:7 talks about king Cyrus giving "articles of the house of the Lord" and offerings of the leaders of Israel and the freewill offerings of the people. Where did the resources for the building of the temple come from? Again, mainly from the "outsiders"!

When it comes to the building of the places of worship, there is no direct "perpetual" commandment in the OT and not even an example of any building project in the NT. So, what is my advice?

If there is a clear indication that it is God's idea to build a place of worship, you will find that (most of) the finances will come from those outside of the church. That will be a clear indication that it is God's plan. Then, if need be, get involved! Otherwise, think twice before you subscribe to any building fund. Why? I have seen some extravagant spending on the church buildings that borders on lunacy. People were drained of their resources so that they were not able to meet their other expectations towards God. And a big question is: to whom do these buildings belong? To the church? And what happens when the "church" folds, as it is often the case???

Please don't misunderstand me. If it is economically more sound to build than to rent, it's fine. Let the elders and the financial experts work out what is the best solution and if it is to build, then build. But, to be fair to each contributor, in case he/she decides to leave the church, let each one who contributes hold shares in the building ownership.

And, if the decision is that it is better to build, once the church occupies its own building, it would be fair to advise the believers that the church running costs have been reduced (remember: it was an economical decision to build), so that they can adjust their level of contribution to the church's running costs.

## 9. MONEY CHANGERS

Luke 19:45-46 Then He [Jesus] went into the temple and began to drive out those who bought and sold in it, saying to them, "It is written, 'My house is a house of prayer' and you have made it a 'den of thieves' ".

I have heard and read numerous examples where so-called ministers of the word teach the most stupid and the most ridiculous "giving principles" which, astonishingly, many, even "the elect" believers fall for. As we have seen from the Biblical teaching on the subject of tithing and giving there is definitely a blessing for the giver - God ordained it so. But also, if a believer is not careful with his giving, he will end up with curses rather than with blessings, or, at the best, with just some wasted money.

It is the ignorance of the people that causes the excesses in the church as much as the false teaching. If believers would pay more attention to the Biblical truth there would be less room for those "teachers" to propagate their selfish "doctrines" . It makes me sad (and angry) to see so many Christian forums (and churches!) that do not allow discussion of the "controversial" subjects for fear of "division" - as if we were a united body. The real reason is that those in the position of "authority " (church authority is another sticky subject!) don't want anyone to challenge their pet doctrines, whatever the motive for those doctrines may be.

Some, so-called Christian ministries have accumulated abundant wealth, not

by preaching the gospel but by teaching the "prosperity doctrine". There are books and circular letters written on how to get "prosperous", of course, each one ending with the invitation to give to that particular ministry which will in turn pray for you and you will get blessed. They talk about "faith", about "mixing giving with prayers", about "agreeing" on your wish, about all kinds of superstition for which many believers fall. An often quoted example is the account of the prophet Elijah and the poor widow whose son was raised from the dead, supposedly, as a result of her giving to the "man of God". So, if you give to the "man of God" you may expect a miracle in your life. Few of them mention that, in that particular instance, God actually commanded the widow to give food to the prophet, so she did, she obeyed God's specific instruction; therefore, the principle is: "Obey God's commandment", rather than "give to (any one who claims to be) the man of God".

1 Kings 17:8-9 "Then the word of the Lord came to him [Elijah], saying, 'Arise, go to Zarephat, which belongs to Sidon, and dwell there. See, I HAVE COMMANDED a widow there to provide for you' ".

I'll quote here another example of a "man of God" collecting an "offering" for the building of the "prophetic ministry". He quoted king David's giving for the building of the temple and then claimed that because of that God had promised that David's descendants would always sit on the throne of Israel. He puts the sequence of the Biblical verses back-to-front, twisting the fact that God gave that promise to David before he contributed to the building of the temple. The preacher used the example to "prove" that those who give for the building of a worthwhile cause (in this case, the "prophetic ministry"), God was going to bless their children. As I was listening to the recorded testimonies, people gave thousands of dollars, some even \$10,000, some were taking off their jewelry, watches, giving their cars... all for the "blessing" to their children. Of course, the preacher never mentioned what happened to some less fortunate children of king David: his daughter Tamar was raped by her own brother, who was in turn murdered by her other brother Absalom, who rebelled against his own father and slept (in public!) with David's concubines, and he finally lost his life in a most horrific accident.

Here is another example of a money making scheme - a "LEGAL DOCUMENT" that is being distributed among believers by the office of a well known "Christian" "financial freedom" "teacher". This "document" is "The Restoration Mandate, issued in the court of heaven", which believer signs and sends back (with donation!) to that particular minister who "agrees" with the believer in prayer, and the believer gets his possessions "back from the devil".

This particular "man of God" is distributing another document in which he claims that there is a special room built in the headquarters of his ministry in which he keeps believers' photos. So, if you send your photo, and your donation, he will pray over your photo, agreeing with you on your wishes, which will, as a result of his and your prayers, come true.

I can go on and on...

You may say that the above examples are extremes. But what shall we say about

those "honest" preachers who use the passage from Malachi 3 to either scare people with curses or to entice them with blessings into "tithing", without explaining to their "flock" which ordinances God was talking about (regarding tithing), or worse still, they lead them to believe that tithing is giving of 10% of their income to the church? I'll leave the answer to you.

I understand that all churches are not well off financially, yet it should not be an excuse for the preachers to resort to dishonest teaching to get in extra funds. Can you imagine a person in a secular job resorting to a dishonest method for getting some extra money to feed his family? He would end up on the wrong side of the law, and possibly in jail. Yet, in our Christian world, it appears that a dishonest gain is OK, as long as it is used for the "advancement of the kingdom of God". I believe that an offering to God gained in a dishonest way is considered unclean and an abomination and not acceptable to Him. With Him, the end does not justify means.

I hope, dear brother or sister that you have learned something valuable from this message.

May God bless you all.

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