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Tithing

in the

Old Testament.

(2019)

Bible House of Grace contains an easy to read New and Old Testament commentary full of spiritual treasures and pearls, complete with an insightful resource guide illuminating God's love and grace.



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Although I believe my aim is pure and God's will perfect this document is still the product of a human man, as to such I neither claim perfect knowledge or perfect understanding.

Tithing in the Old Testament.

Topics.

- Jacob promises to give God a tenth of what God gives to him.
- Offerings for the house of God had to be from a willing heart.
- The Levites were not to own land.
- The Levites were to give the Lord a tithe of their tithe.
- The third year of tithing.
- Israel was not to eat the tithe in their-own towns.
- The temple of God was built from abundant riches and wealth.
- The Lord will sit as a refiner and purify the sons of Levi.
- You are robbing God in tithes and contributions.
- The Lord will open the windows of heaven and pour down a blessing.
- It is vain to serve God there is no profit in keeping his ways.
- God's treasured possession.

INTRODUCTION

This study begins at the first mention of tithing and continues to progress through the Old Testament pages to Malachi the last book of the Old Testament. The focus is upon biblical teachings and laws referring to tithing, giving; the Temple, wages and offerings for God's chosen people.

1

GENESIS 14

ABRAM GAVE MELCHIZEDEK A TITHE OF ALL

- **Genesis 14:18-20:** Melchizedek king of Salem brought out bread and wine. (He was priest of God Most High.) ¹⁹And he blessed him and said, "Blessed be Abram by God Most High, Possessor of heaven and earth; ²⁰and blessed be God Most High, who has delivered your enemies into your hand!" And Abram gave him a tenth (tithes of all in KJV) of everything.

The glorious story of Melchizedek and Abraham is the first mention of tithing in the Old Testament. The complete story is fully covered in detail under the title, Melchizedek, Abraham and Tithing. For the story see the following title:

- Melchizedek, Abraham and Tithing, in Tithing (ON WEBSITE MENU).

GENESIS 28

JACOB PROMISES TO GIVE GOD A TENTH OF WHAT GOD GIVES TO HIM

- **Genesis 28:3-4:** Isaac said to Jacob: God Almighty bless you and make you fruitful and multiply you, that you may become a company of peoples. ⁴May he give the blessing of Abraham to you and to your offspring with you, that you may take possession of the land

of your sojournings that God gave to Abraham!" -- NOW GO TO VERSE TWENTY --
20Then Jacob made a vow, saying, "If God will be with me and will keep me in this way that I go, and will give me bread to eat and clothing to wear, 21so that I come again to my father's house in peace, then the LORD shall be my God, 22and this stone, which I have set up for a pillar, shall be God's house. And of all that you give me I will give a full tenth to you."

This is the second mention of tithing in the Old Testament it is a promise Jacob made to God it is not God telling Jacob to do something, but Jacob saying to God what he will do if God does the following five things:

- 1 If God will be with him.
- 2 If God will keep him in the way that he goes.
- 3 If God will give him bread to eat.
- 4 If God will give him clothing to wear.
- 5 If God will allow him to return to his father's house in peace.

Jacob says to Isaac if God will do these five things for him then he will give the LORD a tithe (ten percent) of all that God has given him. Jacob requires the LORD to meet certain conditions and blessings concerning his life before he was willing to give the tithe to God, he was only willing to pay the tithe after God had met the conditions he had laid down. This promise of Jacob to pay God a tithe cannot be used to support the teaching that the commanded law of tithing applies to those in the New Testament who are under the New Covenant of grace. Jacob is not keeping any law, but making a promise to God and even then, he is only going to keep the promise if God meets his conditions. If any religious teacher did use this story to support tithing today, they should also be teaching their followers that it would be right and proper for them to lay down certain conditions for God to meet as Jacob did before they had to pay the tithe.

EXODUS 25

THE TABERNACLE OF GOD WAS CONSTRUCTED FROM ABUNDANT RICHES AND WEALTH

- **Exodus 11:1-2:** The LORD said to Moses, "Yet one plague more I will bring upon Pharaoh and upon Egypt. Afterward he will let you go from here. When he lets you go, he will drive you away completely.²Speak now in the hearing of the people, that they ask, every man of his neighbour and every woman of her neighbour, jewels of silver and jewels gold.

In the following verses Moses tells the people of Israel:

- To take a contribution for the LORD from every man whose heart moves him to give (Exod. 25:1-2).
- To make a sanctuary for the LORD to dwell in their midst (Exod. 25:8-9).
- To build the tabernacle after the pattern that the LORD had shown Moses on Mount Sinai (Exodus 25:40).

God not only delivered the people of Israel from Egypt (called the house of bondage) by his mighty hand, but when they departed from the land, they also plundered Egypt of its riches and wealth. The people of Egypt gave to the children of Israel their silver and gold in abundance (most likely because they feared another plague). It is from this abundance of wealth and riches that the people of Israel supplied the finances for building God's tabernacle. No-one had to go into debt or hardship to give financial aid to the building of the tabernacle all the gold and silver came

from Israel's enemies. The people of Israel gave from abundance not poverty, hardship or debt. God abundantly provided the people with the money to build His tabernacle.

NOTICE: the people of Israel are to bring the offering willingly from their heart Moses was not allowed to coerce people to give and the commanded law of tithing had not yet been given. This offering was to come from a willing heart it was not a command.

EXODUS 35

OFFERINGS FOR THE HOUSE OF GOD HAD TO BE FROM A WILLING HEART

The following verses show that all offerings for God's house had to be from a willing heart:

- The LORD commanded Israel whoever is of a generous heart (willing heart in the KJV) let him bring the LORD'S contribution of gold, silver and bronze (Exod. 35:4-5).
- They came, every one whose heart stirred him up, and every one whom his Spirit made willing and they brought the LORD'S offering to the work of the tabernacle (Exodus 35:20-21).
- The children of Israel brought a willing offering unto the LORD, every man and woman whose heart made them willing to bring for all manner of work (Exodus 35:22-29).
- The people brought more than enough for the service of the work which the LORD commanded to make and Moses gave commandment, and they proclaimed throughout the camp, saying, Let neither man nor woman make any more work for the offering of the sanctuary so the people were restrained from bringing (Exod. 36:5-6).

The command in these verses refers to the command the LORD gave to Moses to build a tabernacle and not to the offerings the people were to give they were to be given from a willing heart. All offerings for the house of God had to be from a willing heart. Moses didn't use guilt or fear and the repetition of soothing and mood shifting music to coerce the people to give, nor did he make persuasive speeches to manipulate people to give through guilt in fact the people departed from the presence of Moses before they gave and allowed God and not man to move their heart to give willingly. The people were so willing to give that they gave more than enough so much so that Moses had to tell them to stop giving. Remember they were giving from the riches and wealth they had brought out of Egypt; they were giving from the silver and gold that their enemies had given them and from abundance not debt, hardship and financial struggle.

3

LEVITICUS 19

YOU SHALL NOT STRIP THE VINEYARD BARE, BUT LEAVE IT FOR THE POOR

- **Leviticus 19:9-10:** "When you reap the harvest of your land, you shall not reap your field right up to its edge, neither shall you gather the gleanings after your harvest. ¹⁰And you shall NOT strip your vineyard bare, neither shall you gather the fallen grapes of your vineyard. You shall leave them for the poor and for the sojourner (stranger in KJV) I am the LORD your God.

The word stranger (sojourner) means a guest and by implication refers to a foreigner. God cares about the poor the majority of New Testament giving was given to help the poor and those in need. These verses show that every farmer was to leave a certain amount of fruit and crops that their land yielded for the poor and the stranger to eat. The word stranger in this context refers to those who are poor and are not of the nation of Israel.

EVERY TITHE OF THE LAND AND THE FRUIT IS THE LORD'S

- **Leviticus 27:1-34:** "Every TITHE of the land, whether of the seed of the land or of the fruit of the trees, is the LORDS; it is holy to the LORD. ³¹If a man wishes to redeem some of his tithe he shall add a fifth to it. ³²And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD.

During the Old Testament age, the people of Israel were not giving money for the tithe, but actual crops and animals. The tithe was a tenth of all that their land and livestock produced. This tithe was not to make those in the LORD'S service rich and wealthy, but to supply the daily needs of the Levites, the priesthood and the widows, orphans and the poor.

Redeeming the tithe: the people could redeem (buy back) their tithe by paying an extra five percent of its value, an example of this would be if one of the animals that had to be tithed was a family pet it could be redeemed meaning it could be brought back.

NUMBERS 18

THE LEVITES WERE NOT TO OWN LAND

- **Numbers 18:20-21:** the LORD said to Aaron, "You shall have no inheritance in their land neither shall you have any portion among them. I am your portion and your inheritance among the people of Israel. ²¹"To the Levites I have given every tithe in Israel for an inheritance in return for their service that they do, their service in the tent of meeting.

After Israel had crossed the Jordan River and possessed the Promised Land, they were to divide the land amongst the eleven tribes. Each tribe was to receive a portion of land as an inheritance for their-own tribe except for the tribe of Levi. The Levites were to remain living amongst the people, within their cities and borders and receive a tithe from the other eleven tribes that they were dwelling amongst for their daily support. This tenth that Israel's land and livestock produced was to be the Levites inheritance for their service to the LORD and also to support the priesthood their families and the poor.

- **Numbers 18:23-24:** the Levites shall do the service of the tent of meeting, and they shall bear their iniquity. It shall be a perpetual statute throughout your generations, and among the people of Israel they shall have no inheritance. ²⁴For the tithe of the people of Israel, which they present as a contribution to the LORD, I have given to the Levites for an inheritance. Therefore, I have said of them that they shall have no inheritance among the people of Israel."

THE LEVITES WERE TO GIVE THE LORD A TITHE OF THEIR TITHE

- **Numbers 18:25-27:** the LORD spoke to Moses, saying, ²⁶"Moreover, you shall speak and say to the Levites, "When you take from the people of Israel the tithe that I have given you from them for your inheritance then you shall present a contribution from it to the LORD, a tithe of the tithe. ²⁷And your contribution shall be counted to you as though it were the grain of the threshing floor, and as the fullness of the winepress.

When Israel entered the Promised Land, they would not only inherit all the cities and houses that their defeated enemies had built, but also inherit the abundant riches of the conquered people. They were to take a tenth of all that the land and the animals produced and give it to the Levites. The Levites were then to offer a tenth of their tithe up to the LORD. They did this by giving a tenth of their tithe to Aaron and it became food for all his household and their families.

THE LEVITES WERE TO GIVE A TITHE OF THEIR TITHE TO AARON

- **Numbers 18:28-31:** So you (the Levites) shall also present a contribution to the LORD from all your tithes which you receive from the people of Israel. And from it you shall give the LORD'S contribution to Aaron the priest. ²⁹Out of all the gifts to you, you shall present every contribution due to the LORD; from each its best part is to be dedicated.' ³⁰Therefore you shall say to them, 'When you have offered from it the best of it, then the rest shall be counted to the Levites as produce of the threshing floor, and as produce of the winepress. ³¹And you may eat it in any place, you and your households, for it is your reward in return for your service in the tent of meeting.

When the Levites gave a tithe of their tithe to Aaron they were to give the best of everything, they were not to go through the tithe the people had given them and keep the best for themselves and give only the lame and the sick to Aaron (which is what they were doing in the book of Malachi when he accuses them of robbing God).

NOTE: almost all offerings to the LORD become food to be eaten by the Levites and their families and Aaron and his family.

DEUTERONOMY 12

THE THIRD YEAR OF TITHING

- **Deuteronomy 26:12-13:** "When you have finished paying all the tithe of your produce in the third year which is the year of tithing, giving it to the Levite, the sojourner, the fatherless, and the widow, so that they may eat within your towns and be filled, ¹³then you shall say before the LORD your God, 'I have removed the sacred portion out of my house, and moreover, I have given it to the Levite, the sojourner, the fatherless, and the widow, according to all your commandment that you have commanded me. I have not transgressed any of your commandments, nor have I forgotten them.

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The book of Deuteronomy deals with the distribution of the one and the only type of commanded tithe in the Bible. The sacred portion refers to ten-percent of all that their land produced it is called sacred because it was to be put aside to be given to the Levites and the priesthood. A certain portion of this tithe was given to feed the poor, the fatherless and the widows. The people were to deliver this tithe in the third year to the Levites. When the people came together to deliver this tithe it was to be a time when those delivering the tithe and the underprivileged had a feast of rejoicing before the LORD with the Levites and the remainder of the tithe was to be stored. The grain was to be kept in storehouses and the livestock was to be kept in the surrounding pasturelands of the towns and cities the Levites were allotted to live in. This tithe of the third year would supply Aaron and his household, the Levites and their household and the poor with food for two-years and then in the third-year the people would again come together with the tithe they had been putting aside. When the people did this, they could stand before the LORD with a clear conscience and say they have taken the sacred portion out of their house, and given it to the Levite, the sojourner, the fatherless, and the widow, according to all the LORD'S commandments concerning the tithe.

- **Deuteronomy 12:5-7:** But you shall seek the place that the LORD your God will choose out of all your tribes to put his name and make his habitation there. There you shall go, ⁶and there you shall bring your burnt offerings and your sacrifices, your tithes and the contribution that you present, your vow offerings, your freewill offerings, and the firstborn of your herd and of your flock. ⁷And there you shall eat before the LORD your God, and you shall rejoice, you and your households, in all that you undertake, in which the LORD your God has blessed you.

When Israel crossed over the River Jordan and entered the Promised Land and possessed it, they were to bring their offerings and tithes (crops, grain and animals) to a place God chose and cook and eat them rejoicing together before the LORD.

NOTE: the place the LORD chose to put his name upon was Jerusalem. God told Solomon that He will consecrate the House that Solomon built in the city of Jerusalem, by putting His name his eyes and his heart there for all time (1 Kings 9:3) (1 Kings 11:36).

YOU SHALL BRING YOUR TITHES AND REJOICE BEFORE THE LORD.

- **Deuteronomy 12:11-13:** But when you (Israel) go over the Jordan and live in the land that the LORD your God is giving you to inherit and when he gives you rest from all your enemies around, so that you live in safety, ¹¹then to the place that the LORD your God will choose, to make his name dwell there, there you shall bring all that I command you: your burnt offerings and your sacrifices, your tithes and the contribution that you present, and all your finest vow offerings that you vow to the LORD ¹²And you shall rejoice before the LORD your God, you and your sons and your daughters, your male servants and your female servants, and the Levite that is within your towns, since he has no portion or inheritance with you.

When Israel crossed over the River Jordan to live in the Promised Land and the LORD had given them rest from all their enemies they were to bring their contribution and tithes to the place that the LORD would choose (Jerusalem) then the Levites the common folk with their sons and daughters and their male and female servants were to gather together and rejoice before the LORD.

ISRAEL WAS NOT TO EAT THE TITHE IN THEIR OWN TOWNS

- **Deuteronomy 12:17-19:** You may not eat within your towns the tithe of your grain or of your wine or of your oil, or the firstborn of your herd or of your flock, or any of your vow offerings that you vow, or your freewill offerings or the contribution that you present, ¹⁸but you shall eat them before the LORD your God in the place that the LORD your God will choose, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your towns. And you shall rejoice before the LORD your God in all that you undertake. ¹⁹Take care that you do not neglect the Levite as long as you live in your land.

While living in their own towns and cities Israel was free to eat whatever food they desired, but they were not allowed to eat any of the tithes that they had being putting aside and storing up for the third-year tithe offering. Since the Levites were solely called by the LORD for the service of the Tabernacle and the priesthood, they were not to own any land, properties or businesses.

The LORD forewarns the people of Israel to take care that they do not forget (neglect) the Levites when their properties began to abundantly produce because the Levites were totally dependent on the tithe of the people for their food and daily needs. After Israel had crossed the River Jordan and entered the Promised Land and the LORD had driven all their enemies out if Israel remained faithful the LORD and did not seek after other gods to serve them and did what was right the LORD would abundantly multiply all their livestock, cattle, sheep and crops and prosper all that they put their hand to do (Deut. 12:28-29). (Sadly, Israel repeatedly failed to remain faithful and do what was right).

DEUTERONOMY 14

GOD CHOSE ISRAEL TO BE HIS TREASURED POSSESSION

- **Deuteronomy 14:2:** For you (Israel) are a people holy to the LORD your God, and the LORD has chosen you to be a people for his treasured possession out of all the peoples who are on the face of the earth.

Israel was a chosen people to be a separate nation unto the LORD to be a light on a hill, a testimony of the goodness of God to the nations of the world. (Sadly, Israel failed their calling they not only entered into gross sin, but also worshipped pagan gods), but God's eternal plan for His people has not yet reached its glorious fulfillment.

- **Deuteronomy 14:22-23:** You shall tithe all the yield of your seed that comes from the field year by year. ²³And before the LORD your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear the LORD your God always.

Israel was to tithe each year all the increase that their land and their livestock produced this meant they tithed on their:

- Cattle, sheep, goats, crops, wine, oil wheat, grain, wine, herbs and spices frankincense and all the land produced.

THAT YOU MAY LEARN TO FEAR THE LORD YOUR GOD

The gathering together to eat the tithe before the LORD was not only to be a time of celebration and great rejoicing, but also a reminder that it was the God of Israel who was blessing their land and not the pagan gods that the surrounding nations believed in so that the people of Israel would always remember to fear the LORD in the sense they would always remember to do the right thing before the Lord. When mankind is abundantly blessed, it is very easy to forget who the blessing is coming from this no-doubt is one of the reasons why Israel was to bring the tithe to the place the LORD had chosen and eat it together in celebration and rejoicing before the LORD.

NOTICE: they were to tithe year by year because they only got one harvest per year Israel was to tithe each year's crops and store them for two years (Deut. 14:22) Then in the third year they were to take the tithe to the place the LORD would choose which was Jerusalem the City of David (1 Kings 9:3) (1 Kings 11:36).

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TURNING THE TITHE INTO MONEY

- **Deuteronomy 14:24-26:** if the way is too LONG for you, so that you are not able to carry the tithe when the LORD your God blesses you, because the place is too far from you, which the LORD your God chooses to set his name there, ²⁵then you shall turn it into money and bind up the money in your hand and go to the place that the LORD your God chooses ²⁶and spend the money for whatever you desire—oxen or sheep or wine or strong drink, whatever your appetite craves. And you shall eat there before the LORD your God and rejoice you and your household.

God did not want tithing to be a burden on those who lived some distance away from the city of Jerusalem (Gods chosen place and always the central place of sacrifice) (1 Kings 9:3) (1 Kings 11:36). Naturally it would be a great struggle for those who did not live near Jerusalem to travel with all the food, drink, spices and livestock they had been storing up for two-years. Because of this they could sell all they had stored up and convert it to money and when they arrived at Jerusalem give their tithe to the Priest at the Temple and keep a portion of it to buy food and drink so they could join in with the celebrations and rejoicing with the others in the city before the LORD.

- **Deuteronomy 14:27-29:** And you shall not neglect the Levite who is within your towns, for he has no portion or inheritance with you. ²⁸At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. ²⁹And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the LORD your God may BLESS you in all the work of your hands that you do.

The Levites, Aaron and the priesthood, the poor, the fatherless and the widows naturally did not have food to take to the celebration of this third year tithe to be held in the city of Jerusalem, because of this the people where to lay the third year tithe in heaps at the gates of the city. From these heaps the Levites and the underprivileged could freely take so that they were also able to fully celebrate and rejoice before the LORD. Here is the beauty of god and the glory of His wisdom everyone was equal, the poor and underprivileged all celebrated together no-one had more than another and no-one had less than their neighbor.

THE THIRD-YEAR TITHE

The Levites did not farm animals or grow crops they are the ministers of God to do the services required in the Temple for Aaron the High Priest and his household. In contrast to this the other eleven tribes had their own storehouse where they stored a tithe of each year's crop and their own farms for their livestock. In the third-year they were to take the tithe to Jerusalem and set a portion of it aside for the Levites, the fatherless, the widow, and the stranger so that they could join in the celebration feast. All the people would rejoice together offer their sacrifices and return back to their homes (the third-year of tithing is also taught in Deuteronomy 26:12).

NOTE: the throughout the Old Testament God does not change His laws, but He does constantly repeat His principals, laws and teachings through different prophets to establish them in the minds of His people

DEUTERONOMY 26

TODAY YOU ARE A TREASURED POSSESSION

8

- **Deuteronomy 26:17-19:** You (Israel) have declared today that the LORD is your God, and that you will walk in his ways, and keep his statutes and his commandments and his rules, and will obey his voice. ¹⁸And the LORD has declared today that you are a people for his treasured possession, as he has promised you, and that you are to keep all his commandments, ¹⁹and that he will set you in praise and in fame and in honor high above all nations that he has made, and that you shall be a people holy to the LORD your God, as he promised."

Prior to Israel crossing the River Jordan and entering the Promised Land they made a promise and entered into a covenant with the LORD to walk in all His ways and to keep all His commandments and the LORD entered into a Covenant with them promising that they would abundantly prosper and be His treasured possession and that they would be the head of all nations if they remained faithful to Him.

Sadly, during Old Testament history Israel did not remain faithful, but turned to other gods and entered into gross sin so of course God's promises have not yet been fulfilled. Tragic as this is no-one should despair since God's eternal plans and purposes for those who have been faithful are still in the process of being perfectly and brilliantly fulfilled and brought to an eternal and glorious end.

DEUTERONOMY 28

At Mount Sinai in the wilderness Israel entered into a covenant of blessing and cursing of life and death with the LORD, sadly they broke the covenant. Judah and Israel's woes expressed by the writer of Lamentations are a result of God's people forsaking their covenant with the LORD.

If Israel kept the covenant they would be blessed in the following ways:

- Their children would be blessed.
- Their land, fields, farms, cities and towns would prosper.
- Their cattle and flocks would multiply in abundance.
- Fruit would be abundant on the trees of their orchards.
- The land would produce crops and grain in abundance.
- When they travelled out of the city and returned to it, they would be blessed.
- Their barns would be full and everything they did would prosper.
- They would be the head of all nations and not the tail.
- Their enemies would flee in terror and be defeated by them.
- They would be a holy people for the LORD.
- God would call them by His Name and all nations would see it.
- Prosperity would be so abundant they would lend and not borrow.

(All these are found in Deut. 28:1-13).

If Israel broke the covenant they would be cursed in the following ways:

- Trouble would come when they travelled out of the city and returned to the city.
- The woman would have difficulties in the birth of their children.
- Famine would be so great that they would eat the fruit of the womb to survive.
- Certain people would suffer madness, blindness and confusion of mind.
- Frustration in all that they did would bring them to ruin.
- Disease, fever, boils, tumours and scabs would be amongst their nation.
- The population would be reduced in number by all kinds of sickness and death.
- Birds and wild beasts would eat their bodies because no-one would bury them.
- Their land would suffer lack of rain and extreme drought.
- Locust, worms and crickets would eat the fruit of their trees and their crops.
- Pestilence and disease would consume their flocks and their grain.
- They would be the tail and not the head of all nations.
- Their enemies would slaughter their cattle and sheep and rape their wives.
- Their sons and daughters would be taken into captivity and shown no mercy.

- They would live in poverty, be oppressed and continually robbed.
- They would be defeated in battle and their towns and cities invaded.
- Their enemies would lead them away to a foreign nation.
- Many would be scattered amongst the surrounding towns, cities and villages.
- They would become a mockery and disgrace before all nations.
- Cries of sorrow fear and trembling would come upon them.
- Their enemies would take them captive and oppress them.
- They would be sold as male and female slaves and serve their pagan gods.
- Foreigners and strangers would possess their houses and eat their crops.

(All these are found in Deut. 28:16-68).

Israel did break the covenant and God used Nebuchadnezzar the King of Babylon as his servant to bring all these plagues upon Israel. The armies of Babylon destroyed the city of Jerusalem, plundered the Temple of God and took all the sacred treasures of the Temple and the people of Israel into captivity for seventy-years. During this seventy-years Israel's enemies occupied their houses and their farmlands. After Israel's seventy-year captivity in Babylon they never again turned to other gods, but sadly they did deny their Messiah the Christ when he came, but there is a glorious day coming when this will all change.

NOTE: the principle that applied to Israel does not apply to New Testament Christians. Those who belong to Christ are not under the Old Testament law and neither have they entered into a legally binding covenant of blessing and cursing. New Testament Christians are saved by grace and their Salvation is not earned by law or self-effort, but is a free gift from God through faith in the lord Jesus Christ.

CLAIMING GOD'S OLD TESTAMENT PROMISES AND BLESSINGS TODAY

If Christians today claim the blessings that God promised the children of Israel as a nation in a specific period of Gods history, they must also claim all the curses if they do not keep all the commandments God commanded the children of Israel to keep. Why would religious teachers of today who are under the New Testament Gospel of grace that has been purchased by the brutal, bloody and cruel death of the Lord Jesus Christ tempt their congregations to believe in the Old Testament doctrine of tithing with such horrific curses attached to it if they fail to keep all the commandments of the LORD?

Perhaps one of the following three might answer this question:

1. They are driven by self, ego, pride and greed and the desire for financial gain.
2. Fear motivates these religious leaders rather than faith in the in the Spirit of God to move the heart of the people that they serve to give.
3. They have not bothered to question traditional religious thinking.

There are today many students of religion who enter Bible Colleges with a mindset that is willing to accept everything that is taught simply because many of these teachers have spent years teaching the Bible and therefore, they never question what is being taught especially the doctrine of tithing. Perhaps this is because a religious leader with a congregation of hundreds tithing ten percent of all they earn supplies an excessive amount of

income to those teaching the Old Testament commanded law of tithing. Religious teachers today who use the Old Testament commanded law of tithing to claim Gods material blessings are doing God and the people they teach a great injustice since they never tell their followers that if Israel failed to keep all the commandments, they received all the above cursing's on their lives. God's chosen people Israel couldn't keep all God's commandments what makes Christians today think they can?

The law of tithing applied to a chosen people in a specific period of time in Gods history as a brilliant tax system for a unique nation. The people of Israel failed to keep all the LORD'S commandments and were scattered throughout every nation of the world. The death and resurrection of the Lord Jesus Christ not only abolished every Old Testament ceremonial law including the law of tithing, but also introduced a totally new system of giving and a totally new way for God's people to gather together.

To discover these new ways, see the following title:

- Tithing and Giving in the New Testament (ON WEBSITE MENU).

JOSHUA 21

CITIES AND THEIR PASTURELANDS ARE GIVEN TO THE LEVITES

- **Joshua 21:1-3:** Then the heads of the fathers' houses of the Levites came to Eleazar the priest and to Joshua the son of Nun and to the heads of the fathers' houses of the tribes of the people of Israel. ²And they said to them at Shiloh in the land of Canaan, "The LORD commanded through Moses that we be given cities to dwell in, along with their pasturelands for our livestock." ³So by command of the LORD the people of Israel gave to the Levites the following cities and pasturelands out of their inheritance.

After Israel had crossed the River Jordan and entered the Promised Land and the LORD had cut off all their enemies, they divided the land up between the eleven tribes. The land and the cities that their defeated enemies had built were divided amongst the tribes of Israel. These portions of land became the inheritance for the future generations of each tribe. Each tribe gave a portion of their cities and surrounding pasture land to the Levites for them to dwell in and keep the livestock that had been tithed to them. (Hebron and its suburbs were given to Aaron (Joshua 21:9-13).

- **Joshua 21:41-42:** The cities of the Levites in the midst of the possession of the people of Israel were in all forty-eight cities with their pasturelands. ⁴²These cities each had its pasturelands around it. So it was with all these cities. ⁴³Thus the LORD gave to Israel all the land that he swore to give to their fathers. And they took possession of it, and they settled there. ⁴⁴And the LORD gave them rest on every side just as he had sworn to their fathers. Not one of all their enemies had withstood them, for the LORD had given all their enemies into their hands. ⁴⁵Not one word of all the good promises that the LORD had made to the house of Israel had failed; all came to pass.

From all the cities the children of Israel inherited they gave forty-two cities and their suburbs to the Levites for them and their families to dwell in. The pasturelands of these cities were used for the cattle, sheep and goats to graze in that the people had tithed to them.

NOTE: all priests including Aaron were Levites, but not all Levites were priests.

1 KINGS 5

THE TEMPLE OF GOD WAS BUILT FROM ABUNDANT RICHES AND WEALTH

- **1 Kings 5:5-6:** now the LORD my God has given me (Solomon) REST (peace) on every side. There is neither adversary nor misfortune. ⁵so I Solomon intend to build a house for the name of the LORD my God, as the LORD said to David my father, 'Your son, whom I will set on your throne in your place, shall build the house for my name.' ⁶Now therefore command that Cedars of Lebanon be cut for me. And my servants will join your servants and I will pay you for your servants such wages as you set, for you know that there is no one among us who knows how to cut timber like the Sidonians."

God had given Israel peace from all the surrounding nations (there was no warfare) (v3) so Solomon took the opportunity to build the House of God. Solomon tells Hiram the king of Tyre (v1) that he will pay the wages of his labours and the wages of Hiram's labours to cut down cedar trees for the construction of the Temple.

- **1 Kings 5:10-11:** So Hiram supplied Solomon with all the timber of cedar and cypress that he desired, ¹¹while Solomon gave Hiram 20,000 cors of wheat as food for his household, and 20,000 cors of beaten oil. Solomon gave this to Hiram year by year.

Solomon one of the richest Kings in the world had thousands of servants and skilled trade's people from all the people of Israel and Hiram the king of Tyre (v1) to help in building the Temple. Solomon was abundantly rich in wealth and he paid the wages of the laborers that built the Temple. This means that the House of God was paid for from abundance of wealth, not big debts or by placing burdens and hardship on the people.

- **1 Kings 5:13-18:** King Solomon drafted labour out of all Israel and the draft numbered 30,000 men. ¹⁴And he sent them to Lebanon, 10,000 a month in shifts. They would be a month in Lebanon and two months at home. Adoniram was in charge of the draft. ¹⁵Solomon also had 70,000 burden-bearers and 80,000 stonecutters in the hill country, ¹⁶besides Solomon's 3,300 Chief Officers who were over the work who had charge of the people who carried on the work. ¹⁷At the king's command they quarried out great costly stones in order to lay the foundation of the house with dressed stones. ¹⁸So Solomon's builders and Hiram's builders and the men of Gebal did the cutting and prepared the timber and the stone to build the house.

Solomon at this time had been anointed the king of Israel in place of his father David (v2). The temple of God in the city of Jerusalem was the place God had chosen for the nation of Israel to offer their sacrifices and to bring their herds and flocks that they had put aside for their tithe.

1 CHRONICLES 29

KINGS DAVID PROVIDED GOLD, SILVER AND PRECIOUS JEWELS TO BUILD THE TEMPLE

- **1 Chronicles 29:1-3:** David the king said to all the assembly, "Solomon my son, whom alone God has chosen, is young and inexperienced, and the work is great, for the palace will not be for man but for the LORD God. ²So I have provided for the House of my God, so far as I was able, the gold for the things of gold, the silver for the things of silver and the bronze for the things of bronze, the iron for the things of iron and wood for the things of wood, besides great quantities of onyx and stones for setting, antimony, colored stones, all sorts of precious stones and marble. ³Moreover, in addition to all that I have provided for the holy house, I have a treasure of my own of gold and silver and because of my devotion to the House of my God I give it to the House of my God.

Israel is now settled in the Promised Land and ready to begin building the permanent Temple of God in the place god has chosen for his House to be the city of Jerusalem. The heart and great desire of King David's was to build a permanent House for the LORD, but because he had shed blood in warfare the LORD told him Solomon his son would build the House of the LORD in his stead. This means that the finances for the Temple of God were supplied by two of the world's richest kings. David provided an abundance of gold, silver, precious stones, iron, marble, wood and the wages for all the laborers. The people of Israel not only had the King of their nation behind the building of the Temple, but also supplying the

finances for it. Added to this a vast majority of the money used to build the house of the LORD was provided from the wealth and riches from the ungodly enemies Israel had plundering. God provided finances for the Temple through two of the richest kings of that era and from the riches and wealth the armies of Israel plundered from the ungodly nations they had defeated. God gave David very specific instructions for the construction of the Temple; it was built from an abundance of wealth and the people willingly worked

Because of King David's devotion to the House of the LORD he gave:

- Vast quantities of gold, silver, bronze, iron and wood.
- Great quantities of onyx stones and coloured stones for setting.
- All sorts of precious stones and marble.
- 3,000 talents of the gold and 7,000 talents of refined silver.
- All the craftsmen to do the skilled work.

This would be like having the Royal Family in England setting their hearts and their affection toward God and offering their riches to build a Temple for the LORD. King David and his son Solomon were enormously rich Kings and were the major financial providers for the Temple of God.

EVERYONE GAVE FROM A WILLING HEART

King David gave from a willing heart and his officers, commanders the craftsmen and all the people followed him and willingly gave their labour and what they were able to the construction of the House of the LORD. King David with all the people rejoiced because they had willingly given and with a whole heart had offered freely to the LORD. Then Solomon sat on the throne of the LORD as king in place of David his father and he prospered and all Israel obeyed him (1 Chron. 29:2-9) (1 Chron. 29:23).

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2 CHRONICLES 31

ISRAEL DESTROYED ALL THE HIGH PLACES AND ALL THE ALTARS IN ALL THE LAND OF ISRAEL

- **2 Chronicles 31:1-2:** Under King Hezekiah reign: all Israel went out to the cities of Judah and broke in pieces the pillars and cut down the Asherim and broke down the High Places and the altars throughout all Judah and Benjamin, and in Ephraim and Manasseh, until they had destroyed them all. Then all the people of Israel returned to their cities, every man to his possession.

For God to bless the land of Israel every pagan place of worship, idol, statue and altar built in their land to the gods that other nations believed in had to be destroyed so that there was only one God the Lord God of Israel worshipped throughout all the land of Israel.

ISRAEL GAVE THE TITHE IN ABUNDANCE TO THE LEVITIES AND THE PRIESTS

- **2 Chronicles 31:4-6:** And Hezekiah commanded the people who lived in Jerusalem to give the portion due to the priests and the Levites that they might give themselves to the Law of the LORD. ⁵As soon as the command was spread abroad, the people of Israel gave in abundance the firstfruits of grain, wine, oil, honey, and of all the produce of the field. And they brought in abundantly the tithe of everything. ⁶And the people of Israel

and Judah who lived in the cities of Judah also brought in the tithe of cattle and sheep and the tithe of the dedicated things that had been dedicated to the LORD their God, and laid them in heaps.

Hezekiah was a good king, who had a passion for the LORD and to do what the LORD had commanded. The law of the LORD and the portion due to the priests and the Levites refers to the tithe the people of Israel were to give to them from all their livestock, their farms and their orchards produced. This tithe was to provide food for the Levites and the priesthood so that they could give themselves to the service of the LORD and the Temple. Under King Hezekiah the people of Israel abundantly brought a tithe of everything and laid them in heaps in the city of Jerusalem before the House of the LORD. These heaps are not little piles they are stockpiles of all the tithes that hundreds of people have brought into the city of Jerusalem. These tithes were later stored in storehouses specifically built for storing the people's tithe since it had to supply the Levites and the priesthood for two-years.

WHEN ISRAEL DID THAT WHICH WAS RIGHT GOD BLESSED THEIR LAND

- **2 Chronicles 31:8-12:** When Hezekiah and the princes came and saw the heaps (of the tithe), they blessed the LORD and his people Israel. ⁹And Hezekiah questioned the priests and the Levites about the heaps. ¹⁰Azariah the chief priest, who was of the house of Zadok, answered him, "Since they began to bring the contributions into the house of the LORD, we have eaten and had enough and have plenty left, for the LORD has blessed his people, so that we have this large amount left." ¹¹Then Hezekiah commanded them to prepare chambers in the house of the LORD, and they prepared them. ¹²And they faithfully brought in the contributions, the tithes and the dedicated things.

The word chambers, is from the Hebrew word (lishkah) it can apply to a room in a building for storage, eating or lodging. In the context of these verses it refers to storehouses for the grain, spices, incense, honey and all the food of the tithe that the people had brought to the House of the LORD. The livestock was kept in the pasturelands surrounding the cities of the Levites. If today's religious leaders want to legalistically and literally impose the commanded law of tithing onto their followers, they should be teaching their congregations to bring only food since that is all God commanded the people of Israel to give to the Levites and the priests for their tithe.

Added to this neither the Levites nor the priests was allowed to own land, properties or business so that they would be available to serve the people day and night because their mind and their time would not be spent upon worldly endeavours. The principal of Old Testament tithing was that it would supply to those God had called to serve Him and serve the people their daily needs so that they could spend all their time upon the work of the LORD and the Temple.

God did not design the tithe so that his ministers could become rich and wealthy, but to supply their daily needs. God was their inheritance not worldly riches and an abundance of material possessions. Under the Old Testament commanded law of tithing it was not in God's eternal mind that those serving Him and serving the people would be indulging themselves in excess of worldly wealth. To impose the Old Testament Law of tithing on families who are already financially struggling is not a teaching of the Lord Jesus Christ nor is it a teaching of the apostles or of the New Testament. Remember the only tax God imposed on the entire nation of Israel was this tithe of ten-percent.

NOTE: no one in the Old Testament became abundantly rich and wealthy serving the LORD not even the High Priest. The tithe was always food to provide their daily needs. Certainly, David and Solomon were abundantly blessed with great riches, but they were kings not priests serving in the House of the LORD. When Israel had a King devoted to serve God with a

passion to do what was right the people willingly gave and willingly offered to help, but if the king or the priest was full of pride and ego and serving his own selfish ambition and greed for worldly riches, fame and power the people eventually fell away.

NEHEMIAH 10

THE LEVITES COLLECT TITHES FROM THE TOWNS WHERE THE PEOPLE OF ISRAEL LABOUR

- **Nehemiah 10:35-37:** We obligate ourselves to bring the firstfruits of our ground and the firstfruits of all fruit of every tree, year by year, to the House of the LORD; ³⁶also to bring to the House of our God, to the priests who minister in the House of our God, the firstborn of our sons and of our cattle, as it is written in the law and the firstborn of our herds and of our flocks; ³⁷and to bring the first of our dough, and our contributions, the fruit of every tree, the wine and the oil, to the priests, to the chambers of the House of our God; and to bring to the Levites the tithes from our ground, for it is the Levites who collect the tithes in all our towns where we labor.

Year by year Israel was to store of the firstfruits of the harvest and the tithe in the cities and towns of each tribe then on the third-year they would take it up to the House of the LORD in the city of Jerusalem (for greater detail of the third year tithe see the title, The Third Year of Tithing following (Deut. 26:12-13) (above).

REDEEMING THE FIRSTBORN

The LORD told Moses to tell the people of Israel when they possess the land of Canaan they are to consecrate to the LORD all their firstborn because they are to be the LORD'S both of man and of beast, but all the firstborn of man among their sons they were to redeem (Exod. 13:1-13). This means they were to offer their firstborn sons to the LORD and then give the priests a certain amount of money to purchase (redeem) them back (Num. 18:15-16) (certain animals could also be redeemed). The LORD had a right to all the firstborn, but instead of these he was pleased to take the tribe of Levi in place of the firstborn so the Levites served at the Tabernacle and Temple instead of the firstborn of all the tribes of Israel.

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THE TITHE OF THE TITHES

- **Nehemiah 10:38-39:** And the priest, the son of Aaron, shall be with the Levites when the Levites receive the tithes. And the Levites shall bring up the tithe of the tithes to the House of our God, to the chambers of the storehouse. ³⁹For the people of Israel and the sons of Levi shall bring the contribution of grain, wine, and oil to the chambers, where the vessels of the sanctuary are, as well as the priests who minister, and the gatekeepers and the singers. We will not neglect the House of our God."

Aaron the High Priest had to be with the Levites when the people brought their tithe of ten-percent of all that their land produced to the House of the LORD. The Levites were then to take a tithe of the best from the tithe that the people had brought and give it to the High Priest to support his family and all his household. This tithe would be taken to the storehouses in the House of the LORD to supply food for the Priesthood for two-years until the people brought the next tithe in the third-year. The words:

- Do not neglect the house of our God.

Refer to the tithe the Levites were to take out of their tithe and give to the High Priest. The Levites were to take ten-percent of the best of all their tithes and give it to the priesthood. In the last book of the Old Testament Malachi is rebuking the Levites because they are taking the

best of the tithe for themselves and giving the priesthood the sick, lame, blind and diseased animals. In this way they were not only neglecting the House of the LORD, but also robbing it.

NEHEMIAH 12

MEN ARE APPOINTED OVER THE STOREROOMS FOR THE TITHES

- **Nehemiah 12:1-44:** On that day (the dedication of the wall of Jerusalem) (v27) men were appointed over the storerooms, the contributions, the firstfruits and the tithes to gather into them the portions required by the Law for the priests and for the Levites according to the fields of the towns, for Judah rejoiced over the priests and the Levites who ministered.

Israel has returned from their seventy-years in captivity to Babylon, the people have brought ten-percent of all-their tithe from their towns and cities according to how their animals, farms and orchards had produced. The rebuilding of the wall of Jerusalem had been completed and men have appointed to oversee the storerooms in which all the Levites tithe for the priesthood was stored.

NEHEMIAH 13

THE HOUSE OF GOD WAS FORSAKEN

- **Nehemiah 13:10-12:** I (Nehemiah) also found out that the portions of the Levites had NOT been given to them, so that the Levites and the singers, who did the work, had fled each to his field. ¹¹So I confronted the officials and said, "Why is the House of God forsaken?" And I gathered them together and set them in their stations. ¹²Then all Judah brought the tithe of the grain, wine, and oil into the storehouses.

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The Levites were forced to go and farm in their fields to provide food for themselves because the people of Israel were not giving the Levites the tithe of their grain, wine and oil that was due to them (at this time certain priests were cheating the system). Nehemiah spoke to the rulers of the people they corrected this and the people began to bring their tithes to the House of the LORD again.

A GENERAL LAW OF HUMAN NATURE

As we travel through the Old Testament the following general rule become very clear. When the people had a leader who had a heart of integrity before God the people they ruled over did the right thing, but when the leaders were serving God for their own selfish gain the people also became corrupt themselves and fell away (of course there was always a faithful few that remained loyal to God).

NOTICE: the tithe that the people of Israel gave to the Levites also supported the singers who did the work of the LORD.

AMOS

TRANSGRESS; AT GILGAL MULTIPLY

- **Amos 4:4:** Come to Bethel, and transgress; at Gilgal multiply transgression; and bring your sacrifices every morning, and your tithes after three years.

For further information concerning this verse, see the notes following:

- Deuteronomy 14 (above).

THE PRIESTS HAVE BECOME CORRUPT BEFORE THE LORD

- **Malachi 1:6-8:** "A son honors his father, and a servant his master. If then I am a father, where is my honor? And if I am a master, where is my fear? says the LORD of hosts to you, O Priests who despise my name. But you say, 'How have we despised your name?'
⁷By offering polluted food upon my altar. But you say, 'How have we polluted you?' By saying that the LORD'S table may be despised. ⁸When you offer blind animals in sacrifice, is that not evil? And when you offer those that are lame or sick, is that not evil? Present that to your governor; will he accept you or show you favor? says the LORD of hosts.

The people of Israel were to give a tithe to the Levites of all that their land produced and all that their livestock produced to provide for their families. From this tithe the Levites were to give a tithe to Aaron the High Priest to provide for his family and his household. The Levitical Priests had become so corrupt they were sorting out the best of the cattle and sheep and giving the ones that were sick, lame and no-doubt diseased to Aaron.

- **Malachi 1:10:** Oh that there were one among you (the priests) who would shut the doors, that you might not kindle fire on my altar in vain! I have no pleasure in you, says the LORD of hosts, and I will not accept an offering from your hand.

The LORDS heart yearns for priests whose hearts humble and full of integrity, honesty and truthfulness before the Him and before those they serve. These priests have become so corrupt the LORD has absolutely no joy in them at all.

- **Malachi 1:13:** But you (the priests) say, 'What a weariness this is,' and you snort at it, says the LORD of hosts. You bring what has been taken by violence or is lame or sick and this you bring as your offering! Shall I accept that from your hand? says the LORD.

In this chapter the LORD through Malachi is rebuking the priests not the people, because they have absolutely no integrity for the tithes the people are bringing to the altar. The priests have become so corrupt and wicked they feel that there is not enough money to be made for doing the LORDS work. They have become so prideful and greedy for gain that Malachi accuses them of not even wanting to shut the door of the Temple without receiving wages for it. They are spiritually blind and totally devoid of any thought of how their corrupt actions reflect upon the LORDS honour and how their wicked behaviour turns the people against the LORD. The priest's attitude was one of indifference and dullness to the work they have been called to do for the LORD.

MALACHI 2

THE PRIESTS HAVE CORRUPTED THE COVENANT OF LEVI

- **Malachi 2:7-8:** For the lips of a priest should guard knowledge and people should seek instruction from his mouth, for he is the messenger of the LORD of hosts. ⁸But you have turned aside from the way. You have caused many to stumble by your instruction. You have corrupted the covenant of Levi says the LORD of hosts.

The covenant of Levi refers to the Levites covenant to give ten-percent of the best of their tithe to the high priest and his household. They were breaking this covenant because they were taking the best for themselves and giving the sick and lame animals as their tithe to Aaron and his household.

- **Malachi 2:17:** You have wearied the LORD with your words. But you say, "How have we wearied him?" By saying, "Everyone who does evil is good in the sight of the LORD, and he delights in them." Or by asking, "Where is the God of justice?"

Once again, we see the priests leading God's people astray because they have departed from the things that are important to God and corrupted the covenant of Levi. Keep in mind these priests are the religious leaders of Malachi generation, they have enormous authority, influence and power, but they were simply keeping the ceremonial rites, Sabbaths and the service of the Temple out of cold hearted duty, they found serving the LORD tedious and not worth the wages they received yet it is certain that they appeared on the outside to be righteous. The best way to understand the Levitical priesthood today is to picture the Vatican. The common man and woman never get to see the heart attitude of those who serve within it, yet there is an outward appearance of holiness and spirituality because of the Holy garments, the religious flavour, the outward ceremonial rites and the religious artwork, ornaments of gold and precious stones etc., but all of this means nothing to God if the heart of those serving Him is indifferent to how they live their life before God and lacks passion honesty and integrity toward God and toward those they serve. The heart of the religious leaders of Malachi's generation was full of greed and self they only cared about their own well-being and not that of those who they were called to minister to. Even worse than this they were so prideful they not only considered serving God a waste of their life since they felt they were worth more than what they were receiving, but they were also selecting the best of the tithe the people were GIVING them and giving the lame and sick animals for the tithe they covenanted to give to Aaron and his household.

MALACHI 3

THE LORD WILL SIT AS A REFINER AND PURIFY THE SONS OF LEVI

- **Malachi 3:3-4:** He (the Lord who Israel seeks) (v1) will sit as a refiner and purifier of silver, and he will purify the sons of Levi and refine them like gold and silver, and they will bring offerings in righteousness to the LORD. ⁴Then the offering of Judah and Jerusalem will be pleasing to the LORD as in the days of old and as in former years.

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This only partially echoes Jesus first appearing since though he did come to the Temple of God the religious leaders were certainly not purified nor did they bringing offerings in righteousness to God quite the contrary they plotted to have the Lord murdered, but these prophetic verses do perfectly apply to the Lord Jesus Christ when he returns as King of kings and Lord Of lords (Rev. 19:11-16) to rule and reign from God's Holy City Jerusalem (on Mount Zion God's Holy Mountain) to establish God's Kingdom on earth during his millennial reign. The dead in Christ and the faithful, who are alive, will be gathered together to rule and reign as kings and priests with the Lord over those nations who are left outside the Holy City of God. Christ the King united with his people will not only bring peace to the Middle East, but establish God's Kingdom of steadfast love, faithfulness, righteousness, joy and peace throughout the world and the glory of God will cover the earth.

Jesus will do justice to the poor and oppressed, he will be a faithful and compassionate King forever. He will not allow anyone to strike terror in the earth, or use lies and deception to enlarge their own wealth and power. The land will abundantly produce and even the deserts will flourish. The animals will not feed on each other and even the lamb will be able to lie down with the wolf and everyone will eat of their own hands because all that they plant will produce. All nations the LORD has made will come and worship before the Lord Jesus Christ. They will glorify God's Name, proclaiming the LORD is great and does wondrous things and that He alone is God. The book of Revelation states:

- When Christ returns everyone will see him and those who pierced him, and tells us, Jesus the faithful witness and the ruler of kings on earth loves us, freed us from our sins by his blood and ransomed a people for God from every tribe, language, people and nation (i.e., Jews and Gentiles) and made us a kingdom and priests to his God and Father (Revelation 1:5-10).

- And in chapter six we are told that Christ was slain to ransom a people for God from every tribe, language, people and nation (i.e., Jews and Gentiles) and has made them a kingdom and priests to our God, and they shall reign on the earth (Rev. 5:9-10).

At the end of this glorious Kingdom age God descends to earth on a Great White Throne the sea, death and Hades (the grave) give up the dead. They stand before God and are judged according to what is written in certain heavenly books according to what they have done. Death and those counted unworthy are cast into the Lake of Fire a symbol of eternal destruction (i.e., total extinction) (also called the, Second Death) (Rev 20:11-15). Christ hands the Kingdom over to his heavenly Father and God is 'All in All' and eternity begins in all its fullness and majestic royal glory.

For further information see titles:

- The Second or Great White Throne Judgment.
- Kingdom of God (ON WEBSITE MENU).

In, Resurrection (ON WEBSITE MENU).

RETURN TO ME AND I WILL RETURN TO YOU SAYS THE LORD

- **Malachi 3:6-7:** "For I the LORD do not change; therefore you, O children of Jacob are not consumed. ⁷From the days of your fathers you have turned aside from my statutes and have not kept them. Return to me and I will return to you says the LORD of hosts. But you say, 'How shall we return?'"

God changed Jacob's name to Israel he had twelve sons who became the twelve tribes of Israel this means that Malachi's focus has now shifted from the Levites, to the entire nation of Israel and not just Malachi's generation but every generation of Israel from the days of their fathers. Throughout the Old Testament Israel constantly entered into gross sin and turned aside from the LORD their God to seek after the pagan gods of the surrounding nations.

Here the amazing mercy and grace of God is revealed, no matter how bad Israel was, how grossly they sinned and worshipped other gods and how many times they turned from the LORD and corrupted His ways, God is always willing to receive them back if they humble themselves, repent from an honest heart and return to the LORD their God.

YOU ARE ROBBING GOD IN TITHES AND CONTRIBUTIONS

- **Malachi 3:8-9:** "Will man 'ROB' God? Yet you (Israel) are robbing me. But you say, 'How have we robbed you?' In your tithes and contributions. ⁹You are cursed with a curse, for you are robbing me, the whole nation of you. ¹⁰Bring the full tithes into the storehouse that there may be food in my house. And thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need. ¹¹I will rebuke the devourer for you, so that it will not destroy the fruits of your soil, and your vine in the field shall not fail to bear, says the LORD of hosts. ¹²Then all nations will call you blessed, for you will be a land of delight, says the LORD of hosts.

This group of verses has been used by crooked and corrupt religious leaders today to put guilt on their congregations to give every week a tithe of ten percent of their income to their church.

THE LORD WILL OPEN THE WINDOWS OF HEAVEN AND POUR DOWN A BLESSING

These religious leaders tell their followers that if they are not bringing their weekly tithe into the church every week they are robbing God and therefore have no hope of being blessed, but if they do bring their tithe into the church every week God will open the windows of heaven and not only prevent any harm coming to them and put a stop to anything going wrong that will devour their finances, but will also abundantly bless their lives and bless their finances. When religious leaders with great oratory skills and the gift of speech making stand behind a pulpit and teach with authority such a doctrine the faithful, but naïve are deceived since no faithful brother or sister wants to be robbing God and all of us would like to be blessed. This is why it is easy for religious leaders to use these verses to manipulate by guilt their congregations to give ten-percent of their weekly income every week to the church. It is also a perfect example of lifting verses out of their context and creating a doctrine for the church today that neither Jesus, the apostles or the New Testament teaches. The nation of Israel entered into a covenant with the LORD to give a tithe of all that their land, livestock and orchards produced. This tithe of ten-percent was the only tax God commanded Israel to pay, it not only supported the Levites the priesthood and singers who worked for the LORD, but also the orphans, the widows and the poor. In these verses Malachi is rebuking the entire nation of Israel for not bringing their tithes to the House of the LORD in the city of Jerusalem. To use these Scripture to put guilt on faithful brothers and sisters in Christ to manipulate them to give ten-percent of their weekly income to the church every week is not only a total abuse of God's word, but also a total abuse of God's children. The following two things are manifested when religious teachers use these Scriptures to teach their congregations that they should be tithing ten-percent of their weekly wage to the church every week:

1. They have a very poor, shallow and weak understanding of Scripture.
2. They are greedy for gain (it is a very good way to increase their bank account).

Certainly, the New Testament does teach giving, especially to help the poor and the less fortunate, but it is not by the commanded law of tithing, but as we are able.

IT IS VAIN TO SERVE GOD THERE IS NO PROFIT IN KEEPING HIS WAYS.

- **Malachi 3:13-15:** "Your (the priests) words have been hard against me, says the LORD. But you say, 'How have we spoken against you?' ¹⁴You have said, 'It is vain to serve God. What is the profit of our keeping his charge or of walking as in mourning before the LORD of hosts?' ¹⁵And now we call the arrogant blessed. Evildoers not only prosper but they put God to the test and they escape."

The priests are so corrupt, prideful arrogant and spiritually blind that they think in their mind and heart that the evil-doer escapes God's judgment and so there is no benefit or profit in serving the LORD. Certainly it is true God's judgment upon the wicked is at this time delayed, but when we are facing eternity we will all stand before God and give an account of our actions and behaviour so no matter how much those who are corrupt prosper there is no excuse to think that it is vain to serve the LORD since Gods view is eternal and judgment for the evil doer is being stored up.

- **Malachi 3:16-17:** Then those who feared the LORD spoke with one another. The LORD paid attention and heard them, and a Book of Remembrance was written before him of those who feared the LORD and esteemed his name (thought upon his name in KJV). ¹⁷"They shall be mine, says the LORD of hosts, in the day when I make up my treasured possession and I will spare them as a man spares his son who serves him."

The fear of the LORD is having a heartfelt aversion against:

- Those who harm another human physically, financially, sexually, verbally, emotionally, or spiritually.

- Those who deliberately destroy the planet (i.e., arsonists who set forests on fire, companies who pour toxic poisonous waste into rivers and such like things).
- Those who deliberately treat animals cruelly.

Having a fear of the LORD is having a fear of doing any of these things, because they are all destructive and bring pain, hurt and harm to others. Having a fear of the LORD means respecting the lives of others and doing what is right before God. Jesus said:

- God so loved the world, that he gave his only Son, that whoever believes in him should not perish but have eternal life (John 3:16).

These words of Jesus shine a brilliant spotlight on the truth that God loves humans so much so that He gave his only Son to die for them. The fear of the LORD is about protecting and preventing harm to other humans. It is about knowing we are all going to stand before God one day and give an account of our actions, thus the fear of this judgment should motivate a person to seek God, do the right thing and treat others with respect.

THE FEAR OF THE LORD AND SALVATION

The reason a person is told to fear the LORD is because all humans have sinned and will one-day be judged by God. This fear should motivate all of us to seek God and his eternal salvation and forgiveness. That is why the Bible says the fear of the LORD is the beginning of wisdom it motivates a person to seek God and His forgiveness. The apostle John wrote:

- If we say we have no sin, we deceive ourselves, and the truth is not in us, but if we confess our sins, he is faithful and just to forgive us our sins and to cleanse us from all unrighteousness and if we say we have not sinned, we make him a liar, and his word is not in us. (1 John 1:8-10).

Once a person is saved in Christ and experiences God's forgiveness and His love and grace their heart is transformed and the mind and passions are changed in such a way that they now desire from the heart to live in a manner that brings honour God and a good testimony to the name of the Lord Jesus Christ. Their motivation to follow God is not from fear anymore, but from love because they now know, understand and experience the love God's has for them.

TWO ASPECTS OF THE FEAR OF THE LORD

The fear of the LORD has the following two aspects:

1. **An Eternal Aspect:** wisdom teaches that mankind is separated from God because of sin and without God a person has no hope of eternal life and will be judged accordingly. The fear of the LORD in this context is wisdom because it motivates a person to seek God and eternal life.
2. **An Aspect for the Present Moment:** the fear of the LORD in the present moment motivates mankind to obey God's Ten Commandments which are all designed to protect the innocent from harm, physically, financially, sexually, verbally, emotionally and spiritually, which means that the fear of the LORD in this context is wisdom because if everyone feared the LORD humanity would live in harmony with each other. Sadly, there is very little fear of the LORD in the world today and so we see rampant rebellion, crime and wars in most countries. Peter said:

- In every nation anyone who fears God and does what is right is acceptable to him (Acts 10:35).

GOD'S TREASURED POSSESSION

The prophet Malachi states: when those who are faithful before God speak with each other esteeming God's name, God not only pays attention and a Book of Remembrance is written of them before Him, but they will also become His Treasured Possession. One of the greatest struggles for faithful Christians to overcome is the thought that they are not doing enough for the Lord, but here is the beauty of God, every time we talk with each other esteeming God's name or even think about the Lord it is recorded in a Book of Remembrance (meaning God hears it and remembers it). It is not legalistic outward religious works God pays attention to and remembers, but the conversations we have with each other glorifying his name and the hidden and unspoken conversations we have with him in our hearts and our minds especially those conversations that are filled with gratitude, praise thankfulness and that exalt his name. God says those who have this indwelling heartfelt attitude will make up His Treasured Possession.

THE END OF ALL SCRIPTURES

That is the end of all the Scriptures in the Old Testament that mentions the commanded law of tithing, of course there were many other different types of offerings, but they were all to be given from a person's freewill and a willing heart unlike the commanded law of tithing which the people of Israel covenanted before the LORD to give to the Levites throughout their generations.

SUMMARY OF TITHING IN THE OLD TESTAMENT

God gave the command to tithe to Israel at Mount Sinai when Israel was in the wilderness. It was one of the instructions (amongst the many) that God gave to Moses to give to Israel for Israel to adopt as their tax system after they had crossed the River Jordan and established themselves in the Promised Land.

NOTE: all Israel was to give a tithe of all that their land produced and offer it up at the altar to the LORD. This does not mean that God mystically came down to consume these offerings (except on special occasions), but that they became food for the Levitical priesthood and their families and for Aaron and his household (Numbers 18:8-9).

Giving to Aaron the high priest and his household was considered the same as giving to the LORD. This is because they were serving as mediators between the LORD and His people (Num. 18:10-14). This principle is the same today giving to the faithful serving Christ is considered by God the same as giving to the Lord.

THE LEVITES

The priests were Levites, but not all Levites were priests. From the tithe the common people of Israel gave to the tribe of the Levites the Levites were to take a tithe of the best from it and give it to Aaron the high priest. This tithe supplied food for Aaron and his household. The common people of Israel would shepherd their flock under a rod and every tenth animal that passed under the rod became the animal to be tithed. This means that animal the people tithed to the Levites could be healthy, lame or sick. Unlike this tithe the Levites were to select from their tithe the best of the animals that the common people had tithed to them and give them to Aaron for his and his household's daily food.

ISRAEL'S TAX SYSTEM

Israel was chosen by God to be a totally separated nation from the rest of the world and its system. They were to have their own land, governments and laws. One of these laws was the commanded law of tithing ten percent of all that their livestock, their land and their orchards produced. This was the only tax God commanded the entire nation of Israel to pay. It supported the Levites the priesthood the singers in the LORDS service and supplied food for the orphans, the widows and the poor.

THE THIRD-YEAR TITHE

Every tribe was to store their tithe in their cities, towns and villages for two-years and then in the third year at the appointed time take them to Jerusalem and give them to the Levites. The grain would be stored in storehouses while the livestock was kept in the surrounding farmland of their cities for the next two-years then in the third year the tithe was taken to Jerusalem. If the people lived too far away from the Jerusalem, they could sell their tithe of livestock and grain and take the money to Jerusalem and give it to the Levites. Since this was a time when all the tribes of Israel were gathered together before the house of the LORD it was a time of great rejoicing, celebration and giving thanks

NOTE: during the time of Joseph the food was stored during the good-years to last for the seven years (some of it may have been stored longer) so it certainly would not have been difficult to for Israel to store the third-year tithe for two-years.

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THE PROMISES LAND

If the priesthood and the people of Israel kept Gods commands, laws and statutes and did not turn to other gods to worship them and destroyed everything in their land that was opposed to the LORDS teachings and to his ways and made God pre-eminent in all things that they did. God promised to bless their land so that it produced crops and fruit in abundance and bless the health of their livestock so that they greatly multiplied. In this way the people of Israel would not only have prospered in everything they put their hand to do, but would also have become the head of all nations and not the tail as God had promised them. Sadly, Israel not only turned to other gods to worship them, but also entered into gross sin so they have never yet reached their full potential as a nation before God and before the world (God's eternal plan for the nation of Israel is still a work in progress).

THINGS THAT WERE TITHED

Cattle, sheep, goats, crops, wine, oil wheat, grain, honey, wine, herbs and spices frankincense and all that the land produced.

GOD'S HOUSE OF WORSHIP

Under the Old Testament Covenant God only gave instruction to build one temple to service the entire land of Israel and it was built with an abundance of money, mostly from two of the world's richest Kings (David and Solomon) and the spoils and gifts of pagan nations. There was not a temple for every tribe and they did not go to the temple every week. The

primary purpose of temple during the Old Testament was for the sacrificing of animals and for the forgiveness of sin and only the high priest was permitted to enter into the presence of God.

The following are seven reasons the commanded law of tithing does not apply to the Christian faith:

1. Israel totally owned all the land of Canaan that they lived in, Christians don't.
2. The government of Israel and the people of the entire nation were of one faith Christians live amongst a multitude of faiths and under a secular government.
3. Israel only paid a tax of ten percent Christian pay far above this.
4. The government of Israel was not to allow religions opposed to their faith to build their temples in their land Christians have no power over the government ruling over them to prevent this happening.
5. Israel was called to destroy their enemies; New Testament believers are called to love their enemies.
6. The people of Israel were to rely on a human high priest to intercede before God on their behalf Christians are not to have any human priest stand before them and God other than the Lord Jesus Christ.
7. Israel only had one temple of worship for the entire nation; Christians have churches throughout every nation of the world.

If religious teachers impose tithing onto believers today, they should also be imposing the multitude of other laws God gave to Moses otherwise they are simply picking out verses of Scripture that work to their own advantage and financial gain. To isolate this one law of tithing and lift it out from all the other commanded laws Moses gave to Israel and apply it to Christianity today is doing the Bible, the people of God and God Himself, a great injustice especially since the commanded law of tithing was a law given to God's people who were in a totally different religious system to the religious system Christians live in today. Surely if religions are going to embrace the Old Testament Law of Moses concerning tithing, they should also embrace Moses law of the Sabbath Day which states:

- Six days work shall be done, but on the seventh day you shall have a Sabbath of solemn rest, holy to the LORD. Whoever does any work on it shall be put to death. (Exodus 35:1-2).

Why is it possible to embrace one and not the other? Especially since both were given at the same time by God to Moses, for the people of Israel. Those who belong to the Lord Jesus Christ, the one and only true High Priest should not be modelling their giving and the church on the Old Testament pattern of tithing and the temple. To discover what has changed and how it has changed see the title:

- Tithing in the New Testament in, Tithing (ON WEBSITE MENU).

Hoping this study has been a blessing to you and that you enjoyed the time you have spent reading it.