

Paying Tithes to the Lord

“Bring ye all the tithes into the storehouse, ... and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it . . .”
—Malachi 3: 10

THE word “tithe” is a translation of a Hebrew word used in the Old Testament meaning a “tenth.” The first time it appears in the Bible is in the narrative which tells of Abraham paying tithes to Melchizedek. (Gen. 14:20; Heb. 7:1-2, 4, 6) The next instance is where we are told that Jacob, after his vision at Luz, promises to give a tenth of his property to God in the event he should reach his homeland in safety. (Gen. 28:22) There is nothing in the Scriptures to indicate that either of these patriarchs had received specific instructions from the Lord concerning the proportion of their substance they should give. The Scriptures record no tithing law prior to that particular time.

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The next scriptural reference to tithing is when the law concerning it was enacted. A record of this is found in Leviticus 27:30-33 and Numbers 18:21-28. In this law, the tenth (Hebrew, *mahaser*) of all increase was directed to be given to the Levites, who in turn were to give a tenth of what they received for the support of the high priest and his family. This does not imply that the Levites were a specially favored clergy class, who lived without working. It should be remembered that the tribe of Levi was given no inheritance in the land when Canaan was divided by Joshua among the other tribes of Israel. They were chosen to be the servants of the other tribes in things pertaining to God, and this was His way of making provision for them in order that they might be free to devote themselves unreservedly to the work in hand.

Another tithing arrangement God made with typical Israel is recorded in Deuteronomy 12:5-18, 14:22-29. In this case a tenth of all produce was to be brought into cities to be used in a special festival of thanksgiving—a festival to which the Levites, and also the poor of the land were to be invited. Those who lived too far away from cities to make it practical to bring their actual produce could sell their tenth and use the money for purchasing their share in the festival from city merchants.

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In the Law given to Israel no penalty was provided for those who failed properly to observe these tithing laws. Apparently to a large extent it was made a voluntary matter; although, as our text suggests, it seems likely that the Lord withheld blessings from the Israelites in proportion to their failure to live up to this law, even as He withheld His blessings on account of their unfaithfulness along other lines. This was on the principle that if they drew nigh to Him in faithfulness to their covenant, He in turn drew nigh to them by pouring out rich blessings for their peace and joy.

NOT BINDING UPON CHRISTIANS

Tithing is not mentioned in the New Testament as a Christian obligation. It was still being practiced by Israel at the time of our Lord's first advent, for He refers to the hypocrisy of the Pharisees who were so outwardly meticulous in their tithing and yet their hearts were far from the Lord. (Luke 11: 42; Matt. 23:23) In Hebrews 7:2, 4, 6, the apostle speaks of Abraham's paying tithes to Melchisedec; but otherwise the subject is not even mentioned in the New Testament. It seems improper, therefore, that many religious groups impose this law as mandatory upon their people.

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True, any organization of men and women has a right to make whatever arrangements it may wish for the support of its cause. Many groups and associations of people stipulate certain "dues" which must be paid by those who wish to be members in good standing of their organizations. On this same basis a religious group is quite within its rights to say that all its members must pay a tenth of their gross incomes for the support of the church. But to impose an arrangement of this kind upon believers with the claim that those who do not live up to it are disobeying God is wrong. It is taking unfair advantage of the heart devotion of those who, unsuspecting, are led to believe that tithing is a sacred obligation upon all Christians.

Were it not for the many examples of successful deception presented to us in church history we would wonder how anyone could be brought under the tithing spell. Take, for example, the doctrine of eternal torture. As we know, there is absolutely no scriptural support for it, and plenty to contradict it; yet think of the millions who were led to believe it, and the dread that it has instilled into the hearts of the people who verily thought it was God given.

Oftentimes theories are believed by people because they hear them repeated so often and so dogmatically. We may just take for granted

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that an idea is taught in the Bible, reasoning that otherwise it would not be so confidently set forth by those whom we suppose to be in a position to know. There was a time when Bibles were not available for the use of the people in general and then, of course, there wasn't much else one could do but believe what one was told. But it is different now, and on the tithing question, all one needs to do is to consult an exhaustive concordance of the Scriptures to learn that neither Jesus nor any of the apostles said a word about Christians paying tithes for support of the ministry.

AS GOD HAS PROSPERED

In the entire New Testament very little is said about financial matters in the church. The Apostle Paul collected voluntary donations from the churches of Galatia for the benefit of poor brethren in Jerusalem and vicinity. Writing to Corinth about this, Paul said, "Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come." (1 Cor. 16:2) There is nothing here to indicate what proportion they were to lay aside, nor was the money to be used for the support of ministers in the church and of church buildings.

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Earlier in this same epistle (1 Corinthians 9), Paul writes that it was quite proper for those who served the brethren in spiritual things to have their physical needs provided by those whom they served, yet he was not expecting the brethren to do this. Evidently Paul sensed a danger in accepting remuneration for preaching the Gospel, a danger that one might be tempted to preach to please those who paid for the service.

We believe that Paul's choice was a wise one. But what should be especially noted is that the discussion of this subject would have been a most logical occasion for reminding the brethren to tithe if it were an obligation; yet he failed to mention the subject.

In the Old Testament, tithes were to support the Levites, sojourners, fatherless and widows (Deut. 14:22-29). Is it now right to demand tithes from the fatherless and widows to support church workers and the building fund?

We are not suggesting that regularity in giving to the service of the Lord is wrong. Quite the contrary. The effect of the tithing system upon Israel, had it been carried out faithfully by them, would have been to teach the people the spirit of generosity, and to inculcate in them a realization of their obligations to God, and that all the blessings they enjoyed were manifestations of His lovingkindness toward them.

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Regularity in giving by Christians should help to develop the same wholesome viewpoint toward the service of God and those who stand in need of that service. Systematic giving is a helpful discipline to any who thus contribute, increasing their interest in the cause they serve, and tending to decrease their selfishness and worldliness. What we are stressing is not that it is wrong to give, either a tenth, or a greater or lesser amount, but the fact that no divine law has been laid down for Christians to indicate how much they must give, and that if they do not give this amount they cannot be in good standing with the Lord or in the church of Christ.

God speaks to Christians as His sons, and not as though they were merely servants. He does not say to us, "Thou shalt," or, "Thou shalt not," but rather, He communicates His will, and gives us the opportunity voluntarily to meet the requirements which He reveals through the truth. He places us under the law of liberty and love. He who loves much will give much; while he who loves little will give little; but those who truly appreciate God's grace will seek to grow in love.

But shall we conclude that God has placed no obligation upon us at all as to how much we should give? So far as any stipulated proportion is concerned that is true. We are not obligated to

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give a tenth, or a twentieth, or even a hundredth part of our income so far as specific commands are concerned. But the Christian whose heart is filled with love will reason that if it was proper for Israelites according to the flesh to give a tenth of their incomes for the service of God and His people, it is much more proper for us who are the spiritual seed of Abraham, and who have been blessed so much more richly than the natural seed, also to render an appropriate thank offering unto the Lord.

The attitude of the Christian in this matter was well expressed by David when he wrote, "What shall I render unto the Lord for all His benefits toward me?" (Psa. 116:12) As Christians, the more we consider this matter, the more we might properly be perplexed to know where our giving should end. The more our hearts learn to appreciate the blessings of divine favor which have been showered upon us, the more do we feel not only that a tenth would be too little to give, but a half would come far short of expressing the love that fills our hearts: yea, that even our all would be wholly inadequate as an offering to use to "shew forth the praises of Him who hath called us out of darkness into His marvelous light."—
1 Pet. 2:9

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GIVING OURSELVES

The Apostle Paul explains the sentiments of every true Christian when he writes: "For the love of Christ constraineth us: because we thus judge, that if One died for all, then were all dead: and that He died for all, that they which live should not henceforth live unto themselves, but unto Him which died for them, and rose again." (2 Cor. 5: 14, 15) How powerful indeed is the influence of divine love in our hearts, transforming our viewpoint from that of wondering how little we can give, to that of asking how much we have the privilege of giving! We are delighted when we find the answer in the Word of God that not only may we give all we have, but we are invited to give ourselves also, that our very lives may be presented to the Lord in sacrifice as an expression of our appreciation for all He has done for us.

Paul assures us that God will be pleased to accept such an offering. He writes: "I beseech you therefore, brethren, by the mercies of God, that ye present your bodies a living sacrifice, holy, acceptable unto God, which is your reasonable service." (Rom. 12:1) To this our hearts respond, Amen! Amen! To devote all we have and are in sacrifice is the only "reason-able" thing we can do in view of God's great mercy to us.

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It was this wholehearted giving of everything that Jesus explained to the rich young ruler. “Go and sell that thou hast,” Jesus said—not a tenth, not a half, but all—“and give to the poor.” And in addition, Jesus invited this young man to give himself—“Take up the cross, and follow Me.” (Mark 10:17-22)

Nothing short of just such a full devotion of everything to the Lord is acceptable to Him on the part of those who are running “for the prize of the high calling of God in Christ Jesus.”

NO EARTHLY INHERITANCE

The Christian’s full devotion of his all to the service of God is in keeping with the typical lessons foreshadowed by God’s arrangements for the nation of Israel. After they left Egypt the whole tribe of Levi was selected to take the place of the firstborn class. Paul, alluding to the type, speaks of the “church of the firstborn, which are written in heaven.” (Heb. 12: 23) Inasmuch as the Levites were substituted for the first-born, they in turn would also be typical of the “church of the firstborn.”

Under the leadership of Joshua, the Israelites entered into the Promised Land, and that land was divided among the tribes. The Levitical tribe received no inheritance—no portion of

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the land was given to them. Thus they became typical of those in this age who give up their earthly inheritance, that their names may be written in heaven, which Paul says is true of the “church of the firstborn.” The apostle also wrote: “If ye then be risen with Christ, seek those things which are above, where Christ sitteth on the right hand of God. Set your affection on things above, not on things on the earth. For ye are dead, and your life is hid with Christ in God.”—Col. 3: 1-3

The whole tribe of Levi was set apart to serve the nation in things pertaining to God, and from that tribe the priesthood had previously been selected—the high priest and the under priests. Concerning the typical lesson thus brought to us, Peter writes, “Ye also, as lively stones, are built up a spiritual house, an holy priesthood, to offer . . . sacrifices acceptable to God.” “But ye are a chosen generation, a royal priesthood.”—1 Pet. 2:5,9

In the type the priests offered animals in sacrifice, but the priesthood of this age, of which Jesus is the Head, offer themselves—“I beseech you therefore, brethren, . . . present YOUR bodies a living sacrifice.” (Rom. 12:1) Peter declares that we can offer sacrifices “acceptable to God,” and Paul agrees that if we offer our bodies in sacrifice, they will be “holy, acceptable unto God.”

THE SACRIFICE OF ALL NOT MERELY A TENTH

Now we can see why a Christian does not need to decide a fixed proportion of his income is to be given to the Lord. As pointed out in the type, and explained so clearly in the New Testament, it is not a matter of proportions, but of all. Our Seventh Day Adventists friends and others who teach that the tithing law is binding upon Christians will do well to examine the subject from this standpoint. One should note that they of the eleven tribes brought a tenth to the Levites, and the Levites in turn gave a tenth of what they received to the high priest.

In the final analysis, as we have seen, the truly faithful followers of Christ—those who earnestly devote their lives in sacrifice to God and to His service—are represented by the priests of Israel. If we insist that the tithing law is binding upon us, we put ourselves in the camp of Israel, and among those who received an earthly inheritance; or, at the best, among the Levites in general, who, while they served God in connection with the tabernacle, were not of the sacrificing priests.

If, then, we are aspiring to be a part of God's "peculiar people," "lively [living] stones" in His spiritual temple, and a part also of His "royal

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priesthood," we will not put ourselves under the tithing law; but, we will depend upon God to supply all our material needs; and constantly be on the alert for ways and means of devoting as much as possible of our time, talents, means, and strength to sacrifice in the divine cause in order that we may show our appreciation for His marvelous grace toward us.

The problem of the Israelite as well as that of others who consider their obligation to the Lord on the basis of a tenth, is simplified for the Christian, whose obligations absorb all income and profits on capital and labor, as well as the capital and labor itself. The thought is beautifully and scripturally expressed by those well known lines of the poet:

Take my life and may it be, Lord, acceptable
to Thee;

Take my hands, and let them move, At the
impulse of Thy love.

Take my feet and let them be Swift on
errands, Lord, for Thee;

Take my voice and let it bring Honor always
to my King

Take my lips and let them be Moved with
messages from Thee;

Take my silver and my gold; Nothing, Lord,
would I withhold.

Take my moments and my days; Let them

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flow in constant praise;

Take my intellect and use Every power as
Thou shalt choose.

Take my will and make it Thine; It shall be
no longer mine;

Take my heart, it is Thine own; Thus in me
Thyself enthrone.

Take my love, my God; I pour At Thy feet its
treasure-store;

Take myself—I wish to be Ever only, all for
Thee.

It was this viewpoint of full devotion to the service of God of one's whole life and possessions that was inculcated by the teachings and example of Jesus and the apostles. When the Master called His disciples to be "fishers of men," they knew the call meant the giving up of their regular fishing business. (Matt. 4:19; Mark 1:17) When Saul was converted on the road to Damascus, and his commission was later outlined to him, he saw in it the privilege of devoting his entire life to the Gospel. Timothy and Titus evidently saw the matter the same way. To all of these early disciples, "coming into the truth" meant much more than merely the acceptance of a better religion.

WE ARE MADE STEWARDS

Many since the days of the apostles have also sensed this true meaning of Christian giving — that it calls for nothing short of all that we have and are. In fact, all the true followers of the Master have been inspired with this vision of the privilege of sacrifice. But alas, how little most of us have to give! When we became Christians there was so much of our time, our strength, our talents, our means, which already was under contract to others. And there is one very important consideration in this matter, which is that while we have the privilege of sacrificing ourselves in the service of God, we do not have the privilege of sacrificing others.

But God accepts our sacrifice as though it could all be used directly in His service; and makes us “stewards” of that which we have given to Him. “It is required in stewards, that a man be found faithful,” Paul writes. (1 Cor. 4:2) The faithful discharge of our stewardship requires strict obedience to the regulations laid down in the Word of God as they relate to our earthly obligations. We are to provide for those dependent upon us, our families. We are to love and cherish them. We are to provide for our own temporal necessities that we may not be a burden upon others. These are legitimate,

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scriptural obligations which the Lord wants us, as stewards of what belongs to Him, to meet, before anything is used directly in His service.

When we realize how the Lord wants us to use that which we have given to Him, we might at first be discouraged by the thought that there is so little left to be used directly in His service. Whether time, or talent, or means, so much is needed to meet our own obligations that we might reasonably wonder why the Lord is interested in that little which can be given to Him. But the Bible again furnishes the solution by explaining that everything we do should be done as unto God. (1 Cor. 10:31; Col. 3:17, 23) We might say that the Lord accepts our obligations as though they were His own, and now He expects us, as His stewards, to meet these obligations—not for ourselves, but for Him. (1 Tim.5:8)

What a wonderful arrangement this is! It means that all our time and strength and means can be used in the divine service. And the Lord wants us to be faithful in the discharge of all the obligations which He now counts as His, having accepted them as mortgages on what we gave to Him. To discharge these obligations wisely, and to use the remainder of our time, strength, and means, be they little or much, directly in God's service and to His glory, is the test of faithful stewardship.

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LOVE AND LIBERTY

God does not command that anything be given to Him. Fleshly Israel was not forced to pay tithes. The privilege was given to them on a voluntary basis.

This is also true of the all which we give to the Lord. As stewards of what belongs to Him, we are at liberty to use it according to the dictates of our own conscience. But if love fills our hearts we will seek the Lord's glory in everything. If we truly meant it when we gave all to the Lord, we will not now, as stewards of that which no longer belongs to us, use more of it than necessary in meeting obligations not directly associated with the service of the Lord. Instead, we will be impelled to use as much as we can of time, strength and means, directly for God; regretting the while that there is so little left for Him.

Nor does our Lord specify any human organization to which our contribution should all go. We each should use our own discretion as to how to allot it.

There was no penalty attached to any failure of the Israelites to pay their tithes, yet in the Lord's providence, unfaithfulness on their part along any line resulted in material blessings

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being withheld from them. Whenever they lacked the good things which the Lord promised to them it was usually because they had failed to live up to their part of the covenant they had made with Him. It is this that is referred to in Malachi 3:10. At the time of Malachi's prophecy the Israelites were not being blessed by God as they would like to have been, and the prophet is pointing out to them that they were to blame for this experience of leanness.

Through the prophet the Lord asked the Israelites to put Him to the test, to prove Him, and thus find out for themselves that if they lived up to their obligations. He would live up to His. He said, "Bring ye all the tithes into the storehouse, . . . and prove Me now herewith. . . if I will not open the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."

The same principle operates in the case of the royal priesthood of this age. We have entered into a covenant with the Lord which calls for the sacrifice of everything we have in His service, even our lives; but He does not compel us to fulfil that covenant. We are the ones who decide how that covenant should affect the use of that which we have given to the Lord. No precipitant penalty will fall upon our heads if we fail to do this or that. We are left

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free to demonstrate by our own course in life the degree of sincerity and devotion which fills our hearts. Thus, to a considerable extent, we pass judgment upon ourselves.

But, while God does not attempt to enforce covenant obligations of full consecration, He does take note of our daily walk, which indicates to Him the measure of our love and appreciation of His mercies and blessings. Yes, as God watched over Israel to give earthly blessings in proportion to their faithfulness, so He is watching over us to bestow spiritual blessings as we demonstrate our worthiness of them by “paying our vows” unto Him.—Psalm 116:14

Are we then rich in the Spirit of the Lord? Are our souls fat with His loving kindness? Are we growing in grace and love as well as in knowledge? Can we see the smile of His countenance beaming His love upon us, and is that smile so bright that it cheers us even when we are passing through fiery trials? If we are rejoicing in these blessings which can be ours only through the grace of God, it is because we are carrying out our part of the covenant of sacrifice into which we have entered with Him. Writing on this point, Pastor Russell said:

“Do we see some stumble and fall from the truth, after they have been once enlightened,

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and after they have tasted of the heavenly gift and of the powers of the age to come, after they have had much advantage every way? Do we see some feeble and delicate in spiritual health, and ready to be stumbled by the Adversary? If so, we see some who have been unfaithful in rendering unto the Lord their God that which they have covenanted. Or if they seem to have been energetic in His service, and yet are stumbling, we may rest assured that it is because their energies and efforts were to be seen of men, and were not of pure devotion to the Lord.”—*Reprints*, p. 2487

It is not for us, of course, to decide who are the Lord's. Our examination should be of self. We can rest in the assurance that the “Lord knoweth them that are His.” (2 Tim. 2:19) We can be assured also that if we are faithful to our covenant, no good spiritual blessing will be withheld from us; that we will not be permitted to stumble and fall. No matter how great our trials may be, we will be given grace sufficient for every time of need.

If we are not being blessed by this rich portion of divine grace, then it is well that we examine ourselves, gird up the loins of our minds and hearts, and rededicate ourselves to God and to His service. If we have been lax in any way in fulfilling our vows to the Lord, let us put forth

renewed energy, “redeeming the time,” for surely the days in which we live are evil.

Those who thus renew their consecration will no longer find themselves more interested in worldly riches than in the spiritual blessings which flow into the hearts and lives of God’s faithful stewards. They will find that the life of sacrifice and the “light afflictions” which result from true faithfulness to the Lord, are of little consequence compared with the spiritual joys of the present consecrated life, and fade completely into insignificance when compared with the “eternal weight of glory” to follow. (2 Cor. 4:17) Even as God promised to natural Israel, we too will find that if we are faithful to the terms of our consecration, the windows of heaven will indeed be opened for us, and the spiritual blessings of peace and joy will be so rich and so abundant that they will not only fill our own hearts, but overflow to the joy of others.

*“Soon shall the joyous song arise,
Through all the hosts beneath the skies,
That song of triumph which records
That all the earth is now the Lord’s.”*