

Section 17: God's Financial Plan

I. Introduction: Tithe and Offering

Recommended reading is The Lord's Portion, A Scriptural Study of Tithing by Roy L. Moss.

God has always provided for the needs of His people. God also provided for the Tabernacle in the wilderness, the temple, and the priests. Today God provides for His church and His ministries. Whether it was the tabernacle, the temple, or a church today, there are two common elements of support: tithes and offerings.

II. Old Testament Examples

A. The Patriarchs (prior to the Law)

1. Abraham – Genesis 14:8-20, Hebrews 7:9
2. Jacob – Genesis 28:20-22

B. Moses (the Law)

1. Levitical tithe – Numbers 18:20-24
2. The Feast tithe was to be eaten as a feast by the tither and his family – Deuteronomy 14:22-27, 12:5-19
3. The poor tithe was given every third year – Deuteronomy 14:28-29
4. It should be noted that the Levites (priesthood) received all the Levitical tithe, and shared in the other two tithes also.
5. Offerings, not tithes, were used to aid in construction of the Tabernacle and the Temple (I Chronicles 28:14-18, Exodus 35:4-9).

III. New Testament Finances

A. Jesus endorsed tithing – Matthew 23:23.

1. Jesus gave a classic answer to those who ask "Should we pay taxes?" "Render therefore unto Caesar the things which are Caesar's ..." ¹⁶⁵
2. But He also reminded the listeners of their obligation to render "... unto God the things that are God's", (Matthew 22:21) ¹⁶⁶
3. The passage in Leviticus 27:30 will help clarify "the things that are God's".

B. Paul's Teachings

1. Paul uses logic and Old Testament scriptures to support his contention "that they which preach the gospel would live of the gospel" (I Corinthians 9:3-14). ¹⁶⁷
2. According to Paul, the Lord ordained that gospel preachers should be compensated, just as the Old Testament ministers were compensated by partaking of the things (tithes) of the altar (I Corinthians 9:13-14).
3. The exhortation to Timothy was that the laborer is worthy of his hire (I Timothy 5:17-18).
4. Paul asked forgiveness (repented) of the Corinthian Church for not receiving financial support! By not receiving support from the Corinthian Church, the Corinthians were denied the blessings of giving. and were considered inferior to other churches. It was not from lack of spiritual gifts, but lack of tithing that made the Corinthians inferior. Also, because the Corinthians did not do their fair share, others had to carry the load (II Corinthians 11:7-9; 12:13-14).

5. To communicate: In the Scripture there are several passages which use the phrase “to communicate”. In the texts listed, it has to do with sharing. Specifically, sharing finances (Hebrews 13:16; Philippians 4:15; Galatians 6:6).
6. The writer of Hebrews spoke of tithes several times in Hebrews chapter seven.
 - a. Abraham paid tithes to Melchisedec (verses 1-4).
 - b. The Levitical priesthood received and paid tithes (verse 9).
 - c. The “And here men that die receive tithes” (verse 8)¹⁶⁸ refers to the present tense. It referred to the gospel era that the writer of Hebrews lived in. That era followed the doing away of the Law. and using the logic of Galatians 3:17, the Law could not alter what it did not begin. the changing of the Law could not stop tithing, just as it had not effect of faith and promises. They preceded and followed the Law.
 - d. The Levitical priesthood has been superseded by a priesthood after the order of Melchisedec (verses 15,17,28). The first Melchisedec priest received tithes. If the present priesthood is after His similitude, then it will receive tithes also!

IV. Whose Are the Tithes?

A. The Lord’s (Leviticus 27: 30-32)

1. One must never forget who the source of health, strength, joy, and life itself is. Can it be imagined, what would happen if mankind held the power of life? What would be the price tag for oxygen to breath, sun to shine, or other commodities? yet, God freely gives, without charging a dime for the air that is essential for life. With this knowledge, there still are those who begrudge giving God a mere ten percent!
2. Actually, man is fortunate to just be asked to give ten percent. It is like God loaning someone a dollar, and when it comes time for the pay back, God does not demand the full one dollar. He just asks for ten cents. he forgets the rest, calling it even! That is a bargain on man’s part. Do not forget who gives the source of strength, that enables on to obtain and income.
3. Some rob God of what is rightfully His (Malachi 3:7-8).
4. Many lack god’s blessings due to their failure to pay tithes and help in the upkeep of the Church. A curse is in store for those who rob God. God’s plea is for man to return unto Him through tithes and offerings (Malachi 3:7-12, Haggai 1:5-11, 14).
5. To withhold tithes from a pastor is not an insult to the pastor. But it is an insult to God. An insult that God will not take very lightly. The layman’s responsibility is not to be concerned with, or determine how the tithes are spent. His responsibility is simply to give cheerfully (II Corinthians 9:7). Remember, it’s not your money, but His money.

B. The Minister’s

1. The Lord ordained that the tithes are provided for the minister (See notes on Old and New Testament Scriptures concerning tithing.)
2. The tithes are under the minister’s care (I Chronicles 26:20-26, 23:1, 28:11-12; II chronicles 31:4-12; I Chronicles 9:26; Malachi 3:10). It should be noted that terms storehouse and treasury are synonymous. The storehouse was provided so the Levites could receive and store the tithes he received for his livelihood. the Levite was strictly in charge of the storehouse.
3. Many problems occur when an attempt is made to thwart God’s financial plan. In the end, the House of god is forsaken by minister, laity, and god (Nehemiah 13:4-14). The above Scripture setting depicts the problem that occurred when the Levite (minister) was not in charge of the tithe.

V. Blessing of Tithing

A. Related Scriptures

1. Malachi 3:10
2. Proverbs 11:24-25
3. Matthew 6:33
4. Philippians 4:19

B. Not Always Financial

1. Some preach a very dangerous doctrine of prosperity.
2. There are, at times, financial blessings which are directly related to giving to the work of God. However, God gives so many unseen blessings to His children. How many times has God spared His children from sickness, sorrow, car wrecks, etc...? And no one but God knows how many of these blessings were related to the giving of tithes. He loads His children with benefits (Psalms 68:19).

VI. Practical Aspects

A. Are tithes determined from net or gross pay?

1. The preferred method is to pay from gross. Some pay on net, and then pay on income tax returns. However, this is not true reflection on wages due to various deductions.
2. Some feel tithes should not be paid on money that is deducted for taxes. But taxes should be viewed as other bills. Rent is paid for the privilege of living in a house. So, taxes are a portion of the pay for the privilege of living in America. Instead of taking out of a pay check weekly, the government could just send a yearly bill. But for the convenience, taxes are deducted from each payroll check much like insurance premiums are.
3. It is not really a matter of majoring on minors. But there is a danger when an individual is constantly looking for excuses not to pay full tithes. That is an indication of a spiritual problem. One should not figure tithes as the income tax is figured. That is, looking for legal loopholes to reduce tithes.

B. Fulfillment

1. Actually, one should look forward to getting a pay check so that the tithes can be given! There is an experience between God and man that can only be realized through the practice of tithing. It is a wonderful feeling and a personal joy to watch in amazement as God meets the needs of His people. Only the cheerful giver will fully experience this.
2. There will be times that God will impress someone to give more than normal, and many times, it is when there is not any extra cash flow on hand. But it is Scriptural principal that God will accept the challenge of people who dare to prove Him through sacrificial tithes and offerings. God honors the obedience and acts of faith. He responds with blessing (Malachi 3:10, Luke 6:38).
3. Some get so involved with tithes and realize the blessing of it, that they are not satisfied with ten percent. they give fifteen percent and more, with joy! What a contrast to those, who gripe and complain over tithes.
4. It is a proven fact that God can help an individual with the remaining ninety percent (Proverbs 11:24-25), and make it stretch farther than a non-tither can, with the full one hundred percent (Haggai 1:6)! Look what God did with one boy's lunch! Regardless of man's

ability to think, plan, and divide, the miracle of the loaves and fishes was an impossible feat until God intervened. How many financial wizards could not seem to meet the budget with all their wisdom? Yet God, daily does the impossible in meeting the financial needs of His people.

C. Objections

1. Some say they make too much money to pay ten percent. How foolish! Would the same individual want the minister to pray that his salary would be reduced so tithing would be affordable?
2. Another objection voiced is the one involving pastors who work a secular job. the feeling is the pastor does not need tithing since he has another source of income. In response, tithes are not based on need, but on the commandment of the Scriptures. the logic of withholding tithing from the pastor because of a secular job makes about as much sense as an employer withholding wages from an employee because the same employee has another employer. tithing, like wages, is also for services rendered, not according to need. Has the thought ever occurred if more people participated in the tithing program, there would not be a need for the pastor to seek secular employment!

VII. Conclusion

With all the debate and argument against tithing, please answer these questions. Is there a fairer way? And who will stand and dare tell God they have found a better method than His idea of tithes and offerings? If the U.S. Government would adopt the principle of tithes, the present unfair tax structure would not be. The large deficit would be eliminated. The poor and middle class would not be paying the majority of taxes, while large businesses pay small amounts. It would be much fairer and simpler if all paid a flat ten percent. So it should be in the Church. Everyone should pay their share. Believe it or not, churches are not exempt from utility bills, insurance premiums, loan notes, salaries, literature expenses, etc.! But God will meet the needs of Churches and individuals who embrace the principle of giving.