

Session 8

TITHES & OFFERINGS

STUDY CENTER

One of the greatest honors we can give God is to honor Him by being cheerful givers. God loves a cheerful giver and wants us to be just like Him, who gave His very best by giving His Son Jesus Christ. The measure of a man's heart and honor of God is found in his wallet. Jesus said where your treasure is there will be your heart also (Matthew 6:21). When we obediently honor God with our tithes, offerings, and finances it is a sign of our heart of love towards Him. Giving our tithes and offerings is a great example of our love, trust and obedience to God's Word and His ways.

God was the first giver in the beginning of creation. He is a giver and loves those who are cheerful givers as well because it reflects His nature as our Father. His giving heart is reflected in the fact that He was also the first farmer. He created all things and gave the earth to man to enjoy. The Bible says He planted a garden "eastward in Eden." (Genesis 2:8) He created trees that had the ability to reproduce through seed until they produced a harvest of blessing. In the same way, He revealed a powerful principle when we "sow" or give our resources into His Kingdom, we are giving seeds that will produce a harvest of blessing in our lives and for others! Jesus said if we understand this principle of sowing or giving, then we understand all things that pertain to the kingdom! (Mk 4:13)

The origin of tithes and offerings started with God. Giving was implemented before the world began as the Trinity of God determined to first give Jesus as sacrifice to fallen man even before the foundations of the world. (Revelation 13:8).

Let's look at how tithing originated with God and how He then taught it to man. First of all, tithing means a tenth or ten percent. Tithing is not a 21st century concept. God showed this concept as far back as the Garden of Eden. After studying these examples we can better understand why Jesus said in Matthew 23:23 that man ought to tithe.

1. God tithed a day.

The first concept on the tithe is found in Genesis 1, when God created everything in 6 days. Then He did something on the 7th day that correlates to tithing. He rested. He set one (1) day apart for Himself. There are 168 total hours in a week's time (24 hour days). So, to

tithe a week would require 16 hours set apart for God. However, God set a 24 hour day and called it holy. He was showing us in this example not only a tithe (16hrs), but also an offering (8hrs) of our week being set apart for God. He then later instructed Moses to remember the Sabbath day to keep it holy (Lev 23:10). Do you know 16 hours a week is about 2.5 hours a day? You could divide a portion of that between prayer, Bible study and church involvement. But you may also consider giving God offerings of your time above that by participating in special ministry, outreaches, events or extended periods of prayer or fasting.

2. Do not eat the tithe!

The second concept of tithing is when God made everything and called it good. He then commanded man that he could eat of all the trees of the garden EXCEPT one that was set apart which they were not to touch! (Genesis 2:15) In fact, God said the day they would eat of it they would surely die and a curse would come! This is exactly what we are told

Key Principle: Jesus said if we understand the principle of sowing/giving, then we understand all things that pertain to the kingdom!

in Leviticus concerning the tithe, it was to be set apart because it was holy! We are also instructed in Malachi Chapter 3:10 to bring all the tithes and offerings into the storehouse. The result of our disobedience in this verse is the same as eating of the tree of knowledge of good and evil. The result is giving a place for the curse. Statistically in America we give more money to dog food than we do to God. We have it backwards literally! Instead of giving to G-O-D, we give to D-O-G. Just like Adam and Eve were not to eat of that one tree, we must not eat our tithe. We must not spend or touch the tithe! After that we should then give an offering to the Lord above the tithe. Cain and Abel learned this principle when they brought offerings to the Lord. Then once we tithe and give offerings, we are free to use our money in accordance with good biblical stewardship

3. Tithing is First Fruits

The third concept of tithing is found in Genesis Chapter 4, again with Cain and Abel. When Adam and Eve sinned against God, the Lord cursed the ground and declared it would bring forth thorns and thistles as a result. In Genesis Chapter 4:4, the Bible says that Abel brought forth the firstlings of his flock. We find that the Lord respected Abel's offering because he gave the Lord the *first* fruits of his labor as a keeper of his sheep. Cain, as a farmer, only gave the Lord an offering and not a "tithe" or *first*

TITHES & OFFERINGS *(cont...)*

fruit of his labor like his brother Abel did. Because Cain didn't offer the first, or first fruit, God didn't receive his offering, because it was not truly a tithe. God told him that sin was at his door for not doing the right thing. (Genesis 4:7) Sin is the transgression of the law, 1 John 3:4. There is no sin without the law, Romans tells us. For example, you can't speed in Germany on the autobahn because there is no law against speeding. Cain's sin was not a violation of the law of Moses, which came years later. Instead it was a violation of the law of tithes and offerings. God taught this truth to his parents, Adam and Eve, and expected Cain and Able to follow it by honoring Him in their tithes and offerings.

Today God expects us to give Him the first fruits of our tithe, not just leftovers or a half hearted attempt to honor Him. This is why the Bible says in Malachi Chapter 3 that we are to bring "all" of our tithes and offerings into the storehouse. The storehouse speaks today of the place of supply or place of feeding. That would represent your local church where you receive spiritual feeding and supply! Your true spiritual supply is not the TV preacher or some other ministry. We can give offerings to them, but our place of regular feeding, where we develop relationships with a church family is the storehouse of our tithe. And like God told Cain, when we do well, or do what is right, we will be blessed!

4. Honor the King with your tithe!

The first actual mention of the word tithe in scripture, even though we see other concepts of this truth, is found in Genesis 14 when Abraham paid tithes to King Melchizedek. The reason Abraham gave a tenth is because tithing was an ancient institution practiced even before Abraham was born. Tithing records are found in Egypt and Greek literature and in early Roman records. Abraham was honoring the King with his tithes. We will do the same when we get a revelation of King Jesus, who is the King of all kings! We also know that Abraham's tithing was not just a one time event. The Bible records that he kept all of God's ways and kept His laws. Again what law? The law we studied by setting our tithes and offerings aside for God. The law implemented by God called tithes and offerings. We also see that two generations later Jacob had learned this principle and tithed in Genesis 28:22 after he received a revelation from God.

Every Kingdom has an economy.

It is important to be wise concerning money and stewardship. The Bible makes no apologies in talking about it and instructing us how to handle it. Jesus talked about money in many examples in the gospels. In the book of Matthew almost every chapter deals with the subject of finances or the concept of giving. Matthew - 2:11, 4:15, 5:38, 6:1, 7:11, 8:4, 10:8-10, 13:2, 46, Chapter 14, 17:27, 18:28, 19:21, 20:2, 21:12, 22:19, 23:23, 24:45, 25:18, 26:6, 27:30 and 28:12,15. Money is not evil in itself but rather it's the LOVE of money that is the root of all evil. (1 Timothy 6:10) Paul told us we can actually enjoy money, because money in and of itself isn't evil. 1 Timothy 6:17 - 19 - "*Charge them that*

are rich in this world, that they be not high-minded, nor trust in uncertain riches, but in the living God, who giveth us richly all things to enjoy; 18 That they do good, that they be rich in good works, ready to distribute, willing to communicate; 19 Laying up in store for themselves a good foundation against the time to come, that they may lay hold on eternal life."

According to 1 Tim 6:17-19:

- You can enjoy your finances. Verse 17
- You are to be ready and willing to distribute and give your finances. Verse 18
- You are to be willing to communicate (be generous). Verse 18
- You are to sow into God's Kingdom and have a Heavenly and Earthly account. Verse 19

Here, in the box above, are some different examples from the verses we just read on how we are to use and enjoy our finances which should always be subject to the King and His ways.

Another key thing we need to do with our finances is honor the King of the Kingdom. That is part of the economy of heaven. One of the ways we do that is to come to the King with a gift. (Psalm 45:11-13) The Children of Israel were not to appear before the Lord empty handed! Exodus 34:20 AMPLIFIED - "And none of you shall appear before Me empty-handed."

Jesus being the King of the Kingdom of God came to earth to bring spiritual understanding to us as His Kingdom citizens on earth. He said that we are not to lay up for ourselves treasures on the earth but rather in our heavenly bank account by tithing and giving offerings. This heavenly bank account, Jesus said, is NOT subject to earthly corruption. (Matthew 6:19-20) Instead it is subject to the King's economy which is incorruptible.

Every Kingdom and nation has a financial economy that depends on money to make it successful. The same is true for the Kingdom of God. We are told in Revelation 1:6, that we are kings and priests. We are even called a holy nation in 1 Peter 2:9. Therefore, as a holy nation called to operate here on earth, God implemented His financial system of economics through tithes and offerings

In earthly kingdoms or nations, it is typically required of kingdom citizens to pay tribute to the king. If one wants to live under the benefits of the ruling king and his kingdom they had to support it with their money. This is most certainly true for the Kingdom of God! It is awesome to realize not only do we bless the King and His Kingdom, but when we tithe and give offerings we are

blessed by Him in return!

This is why Jesus said render to Caesar what is Caesar's and render to God what is God's! Our finances are not ours, but they first belong to the Lord. We render to God what is His by doing what He asks with our finances.

Tithing and Honor Go Together.

When it comes to tithing and giving offerings it really comes down to honor, sacrifice, obedience and most importantly the attitude of our hearts. Some people will argue if you should tithe from your gross income or your net income. But if you think of it in line with honor, there is no more question. We must honor God in all, which is our gross (this means all). This example is illustrated in Luke 5 when Jesus told Peter to let down his fishing nets (plural) for a catch after a night of catching nothing. Peter's response was the same many give to the Lord. He said, "Lord at your word I will let down the net." The problem was Jesus according to these verses didn't say net (singular) but nets (plural). Yes, Peter did receive a blessing, but how much more would he have received if he obeyed the full amount. The same is true concerning the net or gross of our income. When we honor Him with all that he commands, not just what we want to offer, then we receive blessings of excess in life. Remember God wants to be first, not given the leftovers or given a second seat to the IRS. He deserves the first honor. Everything belongs to Him if we are truly under lordship. It is not the tithe when we decide to give it. In God's eyes, it is already the tithe whether we give it or not! God just trusts our heart of honor to present it to Him.

God wants to be first, and He wants the best for us. This is why first fruits or the tithe is so important. It is letting Him know that we honor Him as Lord and that we also trust His word for provision for all our needs. Jesus told us to seek first the Kingdom of God, not second. Tithing is an act of putting God first and acknowledging that everything belongs to Him in our lives.

God instructed the people of Israel that He wanted to be first and the way to show that their hearts and treasures were connected to Him was by giving Him "first fruits." Whenever Israel had a crop or their herds were increased, they tithed before anything else. Honoring God should be our highest and first priority.

Let's look at Malachi 1:6 NIV - "A son honors his father, and a servant his master. If I am a father, where is the honor due

me? If I am a master, where is the respect due me?" says the LORD Almighty. "It is you, O priests, who show contempt for my name." But you ask, 'How have we shown contempt for your name?' 7 "You place defiled food on my altar." But you ask, 'How have we defiled you?' "By saying that the Lord's Table is contemptible. 8 When you bring blind animals for sacrifice, is that not wrong? When you sacrifice crippled or diseased animals, is that not wrong? Try offering them to your governor! Would he be pleased with you? Would he accept you?" says the LORD Almighty."

The children of Israel were not giving to God first, but instead offering Him their leftovers and God wouldn't accept it. We read about this further in verses 12-14. "But you profane it by saying of the Lord's table, 'It is defiled,' and of its food, 'It is contemptible.' 13 And you say, 'What a burden!' and you sniff at it contemptuously," says the LORD Almighty. "When you bring injured, crippled or diseased animals and offer them as sacrifices, should I accept them from your hands?" says the LORD. 14 "Cursed is the cheat who has an acceptable male in his flock and vows to give it, but then sacrifices a blemished animal to the Lord. For I am a great king," says the LORD Almighty, "and my name is to be feared among the nations."

They were actually offering the Lord their diseased, crippled, and injured animals and expecting God to accept them since, after all, they gave an offering! But God wouldn't accept their leftovers, because it meant He was only the leftovers in their hearts. God wants the first and the best from us! We must not do the same by giving God what is left after we spent and used His tithe for something else. We must not give God a cheap non-sacrificial offering without a heartfelt attitude just to appease God or the preacher.

Look at the verse here:

Numbers 18:12-13 - "All the BEST of the oil, and all the best of the wine, and of the wheat, the first fruits of them which they shall offer unto the LORD, them have I given thee. "13 And whatsoever is FIRST ripe in the land, which they shall bring unto the LORD,"

Putting God first must be our highest priority and honor to Him. This is why Cain got in trouble with the Lord. He didn't give God first fruits or his best like his brother did. The same principle of giving God our best and our

Examples of Tithing in both Old and New Testaments:

- Abraham gave it—Genesis 14:18-20, this act of tithing was before the law
- Jacob continued it—Genesis 28:11-15, 20-22
- Moses incorporated it—Leviticus 27:30
- Malachi declared and demanded it—Malachi 3:10
- Jesus commended it—Matthew 23:23
- The Apostle Paul reminded the church to do it—1 Corinthians 16:2
- Jesus receives it today! - Hebrews 7:8

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first are also seen with Abraham and Isaac. God tested Abraham asking him to give his son as an offering. Abraham passed the test and willingly offered his best and the first born of he and Sarah. God was pleased and accepted his sacrifice by offering a ram caught in the bushes instead of Isaac, but eventually God would also offer His through His only Son Jesus Christ!

Now let's examine tithing further in the New Testament:

Paul the Apostle instructed the church in Corinth on how to give their tithes and offerings. 1 Corinthians 16:1-2 *"Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. 2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there are no gatherings when I come."*

He told them to:

- Give offerings on the 1st day of the week - (first fruits)
- Each one of them was to do this. - (Everyone in the church bears the responsibility to tithe.)
- They were to lay aside something to give. - (Their giving was planned and prepared!)
- They were to give as God had prospered them.— (It was according to the proportion or PERCENTAGE that they were to give) In other words they were to give a percentage or a tithe!
- He ended by saying if everyone did this there would be no need for an offering when he came! - (when everyone tithes, the needs will always be met).

Benefits of Tithes and Offerings.

There are many benefits to tithing and giving offerings to God. Whenever we do things God's way, we always reap blessings in return.

Benefits of Tithing

- You free yourself from the list of those that rob God.
- You free yourself from the curse (not curse of law) and become blessed.
- By contributing meat into God's house (church), you can receive meat (maturity). Mal. 3:10 & Heb. 5:14
- The Lord WILL prove Himself to you!
- The window of heaven's blessings will be open to you!
- The Lord will pour out blessings larger than you can receive!
- God will rebuke the devil and the devourer!
- The fruit of our lives and the things we sow will not be destroyed!
- You will have increase in your life!
- People will notice you are blessed and call you blessed!

These blessings, or rights, of tithing are available to us when we obey the Lord in this way. We also know that failing to do so results in a curse. Not the curse of the law, Jesus paid and fulfilled the Mosaic law. The curse

here comes when we step outside of God's place of blessing that exists inside the covering of tithes and offerings. In our disobedience we actually allow the enemy to use the curses against us that Jesus paid to destroy.

The Bible says in Zachariah 5 - that the curse comes into the house of a thief. We don't want to bring unnecessary struggle and sorrow due to a lack of obedience in tithing that brings a curse into our home. This is why the prophet Malachi wrote, "Will a man rob God?" (Malachi 3:8) And the people asked, "How have we robbed thee?" The prophet's response? "In tithes and offerings." Then in verse 9, he says "You are cursed with a curse!" Notice their robbing of God produced a curse of "non blessings" and gave the enemy access to them and their belongings.

What About Offerings?

We have taught extensively on the subject of the tithe in this lesson, but we need to also talk more about offerings. The Bible mentions we are to give both our tithes and offerings to the Lord, Malachi 3:10. A tithe is a set amount (10%), while an offering is an amount we give from our heart and we are the ones who choose the amount. 1 Corinthians 9:6 says we are to give our tithes and offerings cheerfully and not grudgingly or out of compulsion but because we want to. This verse also says an offering is like a seed and a seed can only produce when planted or given. This means if we want an abundant harvest of blessings, we need to sow abundant seeds. True offerings or "seeds" are not based on actual amounts, but based again on percentages from the measure or amount you have.

For example, we find Jesus watching the offerings people gave into the treasury of the temple in Mark 12:40-44. The scribes and Pharisees gave large amounts hoping to be noticed, but there was a widow who gave two mites (two pennies). Technically the others gave much more than she, but Jesus commended her because she gave the last she had. According to Jesus, she gave far more than they! It would be the same today. Who gave more, a millionaire who gives a thousand dollars or a poor person who gives their last dollar?

So when we give these types of abundant seeds, we open the door for a harvest of blessing and Jesus is able to see our heart of sacrifice for His Kingdom.

One of the greatest rewards of any Christian is found in giving of their tithe and giving offerings to the Lord. It has a way of connecting your heart to God like nothing else can. It reveals where our priorities really are. When we obey God in our tithes and offerings, we set ourselves in Kingdom order and blessing for our entire life!

TITHES & OFFERINGS

WORK CENTER

1. Giving our _____ and _____ is a great way to show God our _____.
2. What is the definition of a tithe? _____.
3. Should the tithe come from the gross or net income amount? _____
4. What is the first concept of the tithe in the Bible?

5. Why was Cain's offering refused but his brother Abel's accepted?

6. What are four things you can do with your money according to 1 Timothy 6:17-19?

7. When understanding the tithe it comes down to _____, _____, _____ and the attitude of the _____.
8. In Numbers 18:12-13 they were to give God their _____.
9. List 5 benefits of tithing out of the list of 10 examples in the lesson:

10. What is an offering and how is it different from the tithe?

11. Do you tithe faithfully and give offerings regularly? Y N
12. Following through the Bible, beginning in Genesis, and drawing from our lesson, fill in the blanks!

_____ first gave the tithe. _____ honored the King with his tithe.
_____ said, "surely I will give a tenth unto thee." _____ commanded the tithe in the law. The Prophet _____ rebuked non-tithers (robbing God).
_____ commended the tithe, saying "men ought to tithe." The Apostle Paul taught the _____ to tithe. _____ receives it today!

Can you give the Scripture references that correlate with each of your answers?

TITHES & OFFERINGS

ACTIVATION CENTER

Exercise I

How to pray over the tithe: Practice this as a group:

- A. Discuss Deuteronomy 26:1-15, which is a tither's prayer. Perhaps have several people read parts of the passage aloud and then have 10 or 15 minutes of group discussion about how the prayer correlates to us today. (Example: verse 4 says, "And the priest shall take the basket out of thine hand..." This could speak of the pastor physically receiving the tithe, but it also represents Jesus our High Priest taking our tithe according to Hebrews 7:8. Also verse 6, talks about the days in Egypt under slavery. For us this speaks of our acknowledgement that we were once sinners in bondage etc.)
- B. Pray the prayer. This isn't necessarily word for word, but this should be a model for offering our tithe with faith and worship. Have one person lead by praying these verses out, while the rest of the group repeats after them.

Exercise II

Everyone write a short sentence or paragraph about what Hebrews 7:1-8 (especially verse 8) means to them. This should only take 5 minutes or so. Then ask a few people to share their revelation or understanding of the verse(s).

Exercise III

As a group, discuss some ways of giving offerings (ie. give to a special church fund). Some of your examples should be money, but others may be given in other ways. Write what is discussed in the blanks below.

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____

Exercise IV - OPTIONAL

If time and schedules allow, consider planning an offering as a group. You could collect money to give to the needy. You could plan an outreach somewhere, perhaps at Mission For All Nations. You may consider collecting items to give away etc.

Resource/Study Suggestion



This month's reading suggestion entitled *Tithing* is a must read book unveiling the truths about tithing written by author: **R. T. Kendall**

Tithing

Discover the Freedom of Biblical Giving