

Tithing: Your Portion for God's House

Deuteronomy 26:1-19, I Corinthians 9:1-18, Malachi 3:8-12
Halifax: 22 March 2009

Introduction

As this is the week for our annual congregational meeting,

- the elders asked me to preach a message on tithing.
 - As you know, we had a deficit last year, and the session believes that part of the reason for this is that some of the members are not tithing.
 - A tithe is the first ten percent of your income that is to be given to the church.
 - Proverbs 3:9-10 says:
 - Prov 3:9-10: Honor the LORD with your possessions, And with the firstfruits of all your increase; So your barns will be filled with plenty, And your vats will overflow with new wine.
- But don't misunderstand the way we look at you in this...
 - We do not see you as hardened or rebellious, but as those who love the Lord and want to do His will.
 - You are a really a great congregation and your love for the Lord is seen in so many ways.
 - But we know that like us, you often find that your spirit is willing and your flesh is weak.
 - The good that you want to do you do not do, but the evil you hate, that you do.
 - The Lord Himself is not harsh with us—He has redeemed us and He remembers that we are dust.
- And tithing—and just our attitude towards wealth is one of those areas we really struggle with in this covetous generation in which we live.
 - There is so much advertising and so many things that are presented to us as must-haves...
 - Even though we are far richer than most of the inhabitants of this world, we constantly struggle with the notion that we don't have enough.
 - This is one of the reasons why it is so helpful to have a standard like the tithe.
 - You see, in this society, it's very easy to flatter yourself and to think that you are quite the generous person because you give to the church at all...
 - Studies show that only about 10 percent of all protestants tithe—
 - and only 2% of the Roman Catholics...
 - and that only about 25% of evangelical protestants tithe.

- With a generation like that, it's very easy to measure yourself by what others are doing rather than by God's word...
 - But when you are faced with God's call to tithe ten percent,
 - it calls you up short and you realise that you haven't even done your basic duty.
 - Immediately, you want to find an excuse or an argument against tithing to explain why you are exempt—
 - that's the flesh...
 - A funny thing that it should bother us to return a mere ten percent to the thing that should more important to us than our daily bread—
 - the worship of God!
- And even if you tithe, it is very important to remember that this is just your basic duty...
 - Tithing is not something you pat yourself on the back for and say:
 - “what a good boy am I—I tithed all my increase,”
 - any more than you pat yourself on the back when you go to Wal-Mart and actually *pay* for *everything* you take out of the store.
 - You don't go home from Wal-Mart all puffed up because you paid for everything—didn't even take one thing—without paying for it.
 - No, you have only done your duty in paying what you owe.
- In this, you see how much you are affected by what other people think and do rather than by God's word.
 - The reason you think the way you do is because most people around you pay for what they take out of Wal-Mart.
 - I suppose if only 10% of the people around you paid for *everything* they picked up at Wal-Mart,
 - you might start to think that you were doing something really extra and special by *always* paying for *everything*!
 - And if you didn't feel like you could quite afford to do that, you wouldn't feel too badly about clipping a few things.
 - But the truth is, no matter what other people do, your duty is still the same.
 - Your duty is not measured by what others do (or don't do),
 - but by what God has called you to do.
 - Tithing does not make you a generous person, only a person who has done your duty at the most basic level.

- It is a duty that you should most gladly fulfil, not look for ways to avoid.
- It is a privilege and blessing to take your part in contributing to God's house.

I. Let me show you, first of all, that tithing is the duty of every human being.

A. I know that may sound like a strange thing to say.

1. People would say,

- "You mean to tell me that atheists and Buddhists and agnostics are all supposed to give ten percent of their increase to God?"
- Yes, that is what I mean to say.

2. You see, God calls all men everywhere to repent.

- If you are worshipping idols like the Buddhist or living in the make-believe world of unbelief like the atheists or the agnostics,
 - It is still just as much your duty to give 10% of all your increase to the LORD as it is the duty of anyone else.
 - Ignorance and blindness is not excuse—it is still your duty.
- The whole world **ought** to be worshipping the true God and if anyone is not, it is his own fault.
 - It is true that those who know the will of God will be more severely punished in the day of judgement...
 - but the Bible tells us that there is no excuse for unbelief or idolatry...
 - It is only because of our sinful hearts that are not God's worshippers.
 - It is only because of our sinful hearts that we do not seek Him...
 - If anyone does seek Him, he will find him...
 - But no one seeks the Lord unless the Lord first changes our hearts.
 - If you have sought Him, it is because of His gracious saving work in you.

TRANS> And you see, this applies to tithing.

- If you honestly seek the Lord about this, you will know His will and it will be strange to you that you should have ever wanted to avoid it.

B. I want you to understand that the tithe goes all the way back to the beginning.

1. God created Adam and Eve in the beginning,

- and right then and there, He gave them the Sabbath.
- You can see that in Genesis 2.
 - We are told that God stopped His work of creation because He finished it.

- It was all done so He rested or ceased from His work...
 - And we are told that God sanctified this day for man...
 - It was to be a day for us to worship Him.
 - And because this goes back from the beginning, we find that virtually every people group keeps a seven day week—with many of them consecration the seventh day to their gods.
 - They know that one day in seven is to be set apart to God.
 - It all goes back to Adam.
 - It is a tradition established by God at the beginning.
2. Now you will say to me, “What does all this have to do with the tithing?”
- a. It is this—we are not given an express statement that tithing began in the garden,
 - but we find the same thing concerning tithing that we find with the Sabbath.
 - We find it to be the practice of many ancient cultures.
 - Records can be produced from Egypt, Syria, Babylon, Assyria, Lydia, and Carthage showing that tithing was practiced in all of these ancient cultures.
 - This indicates that tithing is a tradition, like the Sabbath, that goes all the way back to the beginning.
 - It is a real stretch to say that it is just a coincidence that all the cultures just happened to come up with the same practice.
 - b. Moreover, if God appointed a day for His worship, it only makes sense that He would also appoint how His worship should be financed—provided for.
 - David, the man after God’s own heart, understood the principle behind this—
 - that we are not to worship God with that which costs us nothing...
 - When he bought the threshing floor from Ornan to offer sacrifices to God in 1 Chronicles 21,
 - He insisted on paying the full price for it and for the sacrifices he was offering even though Ornan was ready to give them to David.
 - In 1 Chronicles 21:24-25 we read,
 - Then King David said to Ornan, "No, but I will surely buy *it* for the full price, for I will not take what is yours for the LORD, nor offer burnt offerings with *that which* costs *me* nothing." So David gave Ornan six hundred shekels of gold by weight for the place.

- David understood that we are responsible to contribute to worship.
 - It is supposed to cost us something.
- And this being so, we have every reason to believe that from the beginning the LORD told us how much we are to contribute to it...
 - that He appointed that a tithe of all our increase be given to this most important and precious of all our activities.

TRANS> And this is not just speculation,

c. For we are given scriptural example of Abraham and Jacob assuming this obligation to give a tenth for the worship of God.

- 1) In Genesis 14, we have the account of Abraham going to war in part to deliver his nephew Lot.
 - And upon gaining the victory,
 - a priest shows up out of nowhere... Melchizedek, the King of Salem, a priest of God Most High.
 - And Abraham gives him a tenth of all he has—a tithe...
 - This is referred to in Hebrews 7, and that point is made that even Abraham paid tithes to this priest that God had appointed.
 - Abraham paid for the expenses of this worship which includes sacrifices of thanksgiving and feasting.
 - You see how it is just assumed by Abraham that a tenth of all is the proper amount for him to give.
 - We have no record that he was told to do this—it just seems to be a thing that was clearly the established practice.
 - The most logical explanation is that this is what God had appointed from the beginning.
 - We are not given an account in scripture of God laying out that sacrifices were to be offered,
 - but because we find the ancients doing it and God being pleased with it,
 - it indicates that it was something He had appointed.

TRANS> So Abraham's tithing indicates this to be an understood requirement.

2) And then we have Abraham's grandson, Jacob, years later at Bethel.

- You know how Jacob had to run away from his enraged brother Esau...
 - And you know how God appears to Jacob in a dream and promises to do for Jacob what Jacob, a sinner, cannot do for himself!
 - He promises to bless him and to be his God!
- And how does Jacob respond?
 - He promises that he will be God's worshipper.
 - He vows that God will be his God, and that being so, he promised that he will give a tenth of his increase to provide for the worship of God.
 - This is what it says in Gen 26:20-22
 - Gen 26:20-22: Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father's house in peace, then the LORD shall be my God. And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."
 - Jacob does not have to figure out how much to give...
 - He knows what is expected of him.
 - Jacob is not coming up with something novel or extraordinary here...
 - He is simply promising to carry out his duty as a worshipper of God.
 - This is a covenant vow of faithfulness like you made when you joined this church.
 - He is promising to fulfill his duty as a worshipper of God.
 - And part of that obligation is to give a tenth of his increase for the worship of God.
 - When Jacob returns to Bethel years later, with servants and wives and children,
 - He remembers his vow.

TRANS> So you see that tithing is an obligation that was understood before God's law was given by Moses on Mt. Sinai.

- It was understood to be required and it was practiced by all worshippers who had not departed from God's original requirement in this regard.
- And so it should come as no surprise that when God spells out His law, tithing is the requirement for the supply of His house.

- We shall now turn to consider how:

II. Tithing is expressly stated as the requirement for the supply of God's house.

A. As soon as the LORD had redeemed Israel out of Egypt, He carefully set forth the manner in which He was to be worshipped.

1. The whole world had gradually perverted His worship until most had been given over to idolatry.
 - a. And so it was that the Lord carefully prescribed how Israel was to live...
 - He renewed the whole moral law that had been perverted...
 - And how He was to be worshipped.
 - Israel was to be the one place in all the world where acceptable worship was found.
 - b. And He also built in safe-guards to keep them from being mingled with the idolatrous nations.
 - In the past, each family offered sacrifices, the first born son acting as the priest to offer the tithe to God...
 - But now, as a safeguard, the LORD appointed the Levites and commanded that sacrifices should only be offered at one central sanctuary—the tabernacle or the temple—and only by the priests.

TRANS> And as the Lord was restoring the purity of worship at this time,

- He speaks, among many other things, of the tithe and of how it is to be handled.
 - It is not presented as something new, but He rather tells how it is to be directed.
2. It is not to be given wherever the worshipper feels led, but it is to be directed to maintain the carefully prescribed worship that He has appointed.
 - a. In Leviticus 27:30, we are told that the tithe is holy...
 - Lev 27:30: ““And all the tithe of the land, *whether* of the seed of the land *or* of the fruit of the tree, *is* the LORD’S. It *is* holy to the LORD.
 - When something is **holy**, it is not to be used for one’s own purposes.
 - It is to be used expressly for God’s specified purposes.
 - You will remember how Achan brought God’s judgement upon all Israel when he took some of the holy things for himself.
 - b. In Numbers 18, the LORD explains what is to be done with the tithe.
 - Primarily, it was to be given to the Levites.

- This is what it says:
 - Num 18:20-22: Then the LORD said to Aaron: "You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the children of Israel. Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.
 - The idea is that God gave the Levites permission to eat at His table, so to speak, just as a king provides for those who serve in His courts.
 - Tithe money was not to be used for just anything—it was holy.
- c. The tithe was also to be used to provide for celebratory feasts before the Lord in Jerusalem.
 - 1) These feasts were only to be eaten at Jerusalem, and the servants and all who were in the gates were to be invited to join in.
 - Deuteronomy 12:17-19 explains this, and again emphasises that the tithe was not to be used for other purposes...
 - Deut 12:17-19: "You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand. But you must eat them before the LORD your God in the place which the LORD your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the LORD your God in all to which you put your hands. Take heed to yourself that you do not forsake the Levite as long as you live in your land.
 - 2) In Deuteronomy 26, the worshipper not only brought his tithe, but he also was to make a confession in two parts...
 - First, he was to confess that he had brought the entire tithe and had not used it for any other purposes—even for a funeral service...
 - Second, he was to confess that he was giving the tithe to the LORD because he was among the people that the LORD had redeemed out of Egypt, and had given him new life in the land.

TRANS> In all these passages you see the emphasis on the tithe as being holy to the Lord and to be used only for His purposes.

3. It is not surprising that Israel is often rebuked for failure with regard to the tithe—especially for the neglect of it.
 - Let me give you a couple of examples...starting with Nehemiah.
 - a. Nehemiah brings a strong rebuke about the neglect of tithing in his day.

- He was the governor of Israel after the return from the exile and came to visit after being away for several years.
 - And one of the abuses he found was the neglect of God's house—
 - God's house was not being maintained by the tithes of the people.
- This is what he says in Nehemiah 13:10-12:
 - Neh 13:10-12: I also realized that the portions for the Levites had not been given them; for each of the Levites and the singers who did the work had gone back to his field. So I contended with the rulers, and said, "Why is the house of God forsaken?" And I gathered them together and set them in their place. Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse.
 - The Levites had not been able to devote themselves to the work that God had appointed because of the people's negligence.
 - God does not supply His storehouse directly from heaven, but through the tithes of the people.

TRANS> A second example is from Malachi.

- b. In Malachi, the LORD Himself rebukes the people sharply for neglecting the tithe of his house.
 - Please look with me in Malachi 3:7-12 and let me point out several things to you...
 - 1) First, see that the LORD refers to the neglect of the tithe as departing from His ordinances.
 - Mal 3:7: Yet from the days of your fathers You have gone away from My ordinances And have not kept *them*.
 - When you don't tithe, you are departing from what God's ordinances because you are not providing for them to be continued.
 - 2) Secondly, see how the LORD equates this with departing from **Him!**
 - He tells them that they need to return to **Him!**
 - Mal 3:7 continued:
 - "Return to Me, and I will return to you," Says the LORD of hosts."
 - People like to think that their neglect of the tithe has nothing to do with the purity of their relationship with God...
 - That even though they have neglected this, they are still quite loyal to God.

- But He tells them that they have departed from Him by neglecting this duty...
- 3) Thirdly, see how the LORD refers to this neglect as robbery—even as robbing Him!
- He has set things up, as I already pointed out, so that His table is supplied by the worshippers.
 - He does not supply it directly from heaven, but by commanding His worshippers to supply it.
 - Failure to supply it is to rob the LORD Himself...
 - In Mal 3:8 He says:
 - "Will a man rob God? Yet you have robbed Me!
- 4) Fourthly, see how the people have lived so long with this neglect that they don't even understand what He is talking about.
- They say, "In what way have we robbed you?"
 - This is so common!
 - They are like us... so spiritual that they think tithing has nothing to do with their true commitment to God!
 - "Who, us??? How have we robbed you," they say.
- 5) And so the LORD spells it out for directly for them!
- Malachi 3:8b-9: In tithes and offerings.
 - There it is!
 - The LORD adds that He has cursed them...
 - and haven't I seen this a lot—those who don't tithe seem to always find that they don't have enough.
 - What they try to gain by withholding, they lose and then some.
 - Then they think that if they tithe, they will be impoverished.
 - But in fact, they are impoverishing themselves by not tithing.
 - You see how the LORD goes on to tell them exactly what they are to do since they have forgotten their duty!
 - Mal 3:10: Bring all the tithes into the storehouse, That there may be food in My house,
 - Once again, there is the emphasis that if they do not do this, there will be not food in His house for His servants the Levites.

- 6) Finally, see how the LORD promises to bless them if they will do this.
- There is often that excuse that we will have a deficiency if we tithe. That we will lose something that we will never recover.
 - The LORD assures them that if they keep His ways, which includes tithing, they will be richly blessed:
 - Mal 3:10-12: Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this," Says the LORD of hosts, "If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it. "And I will rebuke the devourer for your sakes, So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field," Says the LORD of hosts; "And all nations will call you blessed, For you will be a delightful land," Says the LORD of hosts.
 - Now I know that TV preachers abuse this verse, but that does not mean we should not use it.
 - The TV preachers use this promise to appeal to covetousness.
 - They present it as a get rich quick scheme.
 - But the promise is not meant to be a get rich quick scheme...
 - It is rather a promise that those who want to serve God and who do serve God with their resources will be given more and more to do it with!

TRANS> Okay then, it is clear that tithing was commanded in the Old Testament, but what about in the New?

- I want to show you next that...

B. Tithing is still to continue in the New Testament.

- And before I begin, I want to ask you why you would not want it to be continued?
 - Is it not that we have been influenced by our modern culture that always looks at commandments and structure as evil?
 - In the Bible, commandments are not looked on as evil, but as helpful and something to be loved.
 - It is God giving us much needed direction about how to live beautiful lives that please Him.
 - It is far better than following our own hearts!
 - Okay, well let me move on to show you that tithing is still commanded in the New Testament.

1. Now it is readily admitted that there are many changes in the New Testament and in the worship of the New Testament.

- Of course there are!
 - Jesus Christ has come and we no longer worship at the Temple.
 - We no longer have choirs and instruments and priestly robes and all the animal sacrifices and grain offerings and the burning of incense...
 - at least we don't have these things if we follow the pattern given to us by our Lord in the New Testament.
 - There are many things that we are no longer burdened with.
 - I speak of all the additional offerings that were required in the Old Testament in addition to the tithe.
 - But God still has a house and He still wants His house to be supplied in the same way it was always supplied—by the tithes of His worshippers!
 - He still has servants who eat at His table—ministers and evangelists and widows who are supported by His tithes.
 - The main difference is that now His ministers, rather than devoting themselves to the service of the temple as priests,
 - are to devote themselves to the Word of God and prayer.
 - The ministry of the Old Testament was about shadowing forth Christ,
 - The ministry of the New Testament is about proclaiming Christ and the glorious gospel now accomplished.
 - Ministers are to concentrate on ministering the word to God's people both publicly and privately.
 - This requires money—they need to be supported just as the Levites were supported in the Old Testament.
 - They are the servants of God's house,
 - and God has ordained that they should be supplied in the same way the Levites were supplied.
2. This is repeated so many times in the New Testament, it is hard to miss.
- a. The principle that the New Testament minister should be devoted to the ministry of the Word and prayer is brought out in Acts 6 when the deacons are appointed to look after the care of the widows in the church:
- Acts 6:3-4 "Therefore, brethren, seek out from among you seven men of good reputation, full of the Holy Spirit and wisdom, whom we may appoint over this business; but we will give ourselves continually to prayer and to the ministry of the word."

- b. In Galatians 6:6 and 1 Timothy 5:17-18, the church is instructed to provide for those who labour in the Word out of church money.
 - Obviously if they are going to devote themselves to this work, they and their families will need to be provided for...
 - Gal 6:6 says: “Let him who is taught the word share in all good things with him who teaches.”
 - In 1 Timothy 5, careful restrictions are placed on the uses of church money.
 - Interestingly, Paul here points out that most widows are *not* to be supported by the tithes of the church...
 - only those who are widows indeed—having no family to support them and having a godly reputation of service.
 - He then goes on to specify that elders—in particular those who labour in the word—are to be supported with church money.
 - In 1 Timothy 5:17-18 he says:
 - 1 Tim 5:17-18: Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, "You shall not muzzle an ox while it treads out the grain," and, "The laborer is worthy of his wages."
 - It should be understood that the Greek word for “honour” refers to remuneration.
 - This becomes certain from the illustration that Paul uses—followed by the statement that the labourer is worthy of his wages.
 - I know it is not very spiritual sounding, but that is the honour that Paul is speaking about here.
 - It is very instructive to see how narrow the uses of church tithes are...
 - The supply of God’s house is not to be used for just anything the church decides—there are clear guidelines!
 - Regular support is only to be given to those widows that meet the narrow qualifications given—and that do not have their own children to support them...
 - Regular support is only to be given to those elders who rule well—who meet that qualifications specified to serve as elders.
 - Warning is given in verse 22 about laying hands on them too hastily.

- The Presbytery is to carefully examine them and hold them to high requirements in their doctrine and life,
 - and if they do not meet this requirements, they are to be rebuked and removed—certainly not supported by tithes.
 - The money of God’s house is to be carefully regulated.
 - It is not just what individuals feel led to do—it is that portion that is holy and set apart for God’s use.
- c. But perhaps the clearest passage of all that makes the connection that the ministers of the New Covenant are to be supported in the same way as the ministers of the Old Covenant is found in 1 Corinthians 9.
- 1) In the context, Paul is explaining that he and Barnabas do not have wives and often have laboured to provide for their own needs.
 - But he wants to make it clear that this is something extraordinary.
 - Ordinarily, the minister of the Word is to be provided for by the funds of God’s house.
 - That is the standing principle.
 - 2) In verse 13, he shows that the ministers of the New Covenant are to be supported in the same way as the ministers of the Old covenant.
 - This is not something that has changed.
 - He says:
 - 1 Cor 9:13-14: Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? Even so the Lord has commanded that those who preach the gospel should live from the gospel.
 - Paul says that this is something the LORD commands—not just suggests.
 - Those who think commandments are not spiritual need to understand that the problem of spirituality is not with commandments, but with the heart of those who receive them!
3. We saw before that Jacob made a vow that he would give his tithe to the LORD, for His worship.
- a. That vow was simply an acceptance of the obligation he had to God.
 - That vow was binding on his posterity who were also to worship the God who revealed Himself to Jacob and Bethel,

- He is the true God and the one to be worshipped—the one to whom tithes were to be given.
- b. After Jesus was crucified, He made a similar vow—
- The true God is now chiefly identified as the one who accepted Jesus offering for sin.
 - In Jesus' vow,
 - He promised that He would gather the church together to worship the God who had accepted His sacrifice on the cross...
 - Like Jacob, He calls His seed together to worship this God—the true God—the One who accepted His sacrifice for sin.
 - He promises to call us together to do two things:
 - to declare the gospel—the good news of sins forgiven through Christ crucified...
 - and to praise God for this mercy with singing and feasting in the assembly.
 - This is all presented to us in Psalm 22:
 - In the first 21 verses, we have our Saviour's words as he suffered on the cross for our sins, bearing our shame and guilt.
 - But then at the end of verse 21, Jesus declares that His prayers for our forgiveness have been heard...
 - God has accepted His sacrifice, once offered for sin.
 - And then He makes His vow, starting in verse 22...
 - Psalm 22:22: I will declare Your name to My brethren; In the midst of the assembly I will praise You.
 - There is to be preaching of the good news and there is to be praise in the assembly.
 - And all of this still costs money!
 - Christ's ministers are to be provided for.
 - They are to be provided for in the same way that the ministers of the Old Covenant were provided for.
 - The worshippers are not to engage in worship that costs them nothing.
 - They are to bear the cost by giving of their tithes and offerings so that rich and poor,
 - each giving their own tithe, are able to come together and worship in God's house.

III. So my friends, I want to earnestly exhort you to do your part.

A. The Lord Jesus calls the whole world to come together in His assembly...

1. to join together to hear the proclamation of what God has done through Him, and to give praise to the One true God who has done this!
 - If you do not believe, you need to repent and believe!
 - If you do believe, then you need to sincerely and earnestly devote yourself to God's praise.
 - No one is to be negligent in this duty...
 - God is now revealed to us in Jesus Christ and true worship is that which is offered through His name.
 - There is no other way to approach God.
 - And there is not one person in all the world who is exempted from this worship.
 - He commands all men everywhere to repent, and come to Jesus Christ.
 - Everyone who does not do this will be judged by Him on the day He has appointed.
2. And in order to provide for the expenses of this worship, you are to bring your tithes.
 - If you only have \$4.00 a week, the condition of about half the inhabitants of the world, then devote your .40 cents to contribute to this worship...
 - If you have \$200 per week, then bring your \$20. That is your share...
 - If you earn \$1000 per week, then bring your \$100. That is your share...
 - And if you earn \$20,000 per week, then bring your \$2000 to be used for the work of God's house.
 - Everyone is to bear the cost of this worship.

B. I find there are many who want to avoid this duty.

1. First, there are those who are too proud to accept their need of a crucified Saviour...
 - If they are to have a god at all, He must be a god who accepts them without going to such measures...as offering His Son on a cross...
 - If they worship at all, they will worship idols...
 - Some of them will even name the name of Christ, but then they regard him as nothing more than a teacher and an example...
 - They will not have Him as a Saviour crucified for their offenses to turn away the wrath of God.

- If they bring their tithes at all, they do not bring them to God’s house—to the assembly where the true gospel is proclaimed...
 - but to the synagogue of Satan.
 - These ones avoid the duty because of impenitence and unbelief.
2. But now let me speak of those who embrace the true gospel.
- As I mentioned earlier, the flesh is weak... we come up with lots of excuses...
 - Remember, only about 25% of evangelical protestants tithe!
 - a. It is so easy to always see yourself in some special category that is exempt.
 - When you are still living at home you say,
 - “My parents tithe, but I hardly make anything.”
 - When single and on your own, you say,
 - “I am just starting out on my own”
 - When married, you say,
 - “We just got married and have to get started—we have to get established.”
 - Well don’t you want to have God’s blessing in getting established?
 - If you establish yourself with stolen goods, that will not be much to build on!
 - When you start to get established, you then say,
 - “We have children to support and we have to save for their education.”
 - When the children get older, you say,
 - “Teenagers are expensive you know [people making excuses like to say “you know” when they are explaining things]—we have music lessons and clothes and food.”
 - When the children are grown, you say,
 - “We are starting to slow down now, so it is difficult for us to tithe. We have bills to pay and we will soon be retired.”
 - And then when they retire you say,
 - “We have a fixed income, so we cannot tithe.”
 - b. And of course there is always the old excuse of times being hard.
 - Yes, it’s so hard for us—
 - what with our hot and cold running water and flush toilets and heated houses with computers and phones—
 - How can we tithe when we are in bare survival mode?

3. And then there are those who look for a way out by argument from Scripture...
 - a. There are some who try to claim that tithing was done away by the Lord Jesus when He rebuked the Pharisees for their hypocrisy.
 - These persons seem to think the problem was with God instituting tithing rather than with the sinful human heart.
 - 1) They look at Luke 11:41-42, where Jesus said:
 - Luke 11:41-42: But woe to you Pharisees! For you tithe mint and rue and all manner of herbs, and pass by justice and the love of God. These you ought to have done, without leaving the others undone.
 - and they conclude that Jesus doing away with tithing here!
 - But Jesus is not at all telling them not to tithe here...
 - He is rather complaining that while they were very scrupulous about tithing, they had neglected things that were even more important... justice and love...
 - things like being honest in business...
 - or like providing for their parents when they were old...
 - or paying those who served them a fair wage...
 - He even says expressly that they ought **not** to have left off tithing,
 - but to have also done justice and mercy.
 - There was a lot more than just tithing you see!
 - 2) And then there is the other Pharisee that Jesus criticises for boasting about his tithes—as well as a whole lot of other things...
 - Jesus tells of this man in Luke 18:11-12:
 - Luke 18:11-12: “The Pharisee stood and prayed thus with himself, ‘God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. ‘I fast twice a week; I give tithes of all that I possess.’”
 - And those who want to find a way out of tithing take a look at this and they say,
 - “See, hypocrites tithe and boast about it as their righteousness. Therefore, tithing is bad. Jesus is doing away with tithing.”
 - But if that approach is taken, I suppose we would have to say that he is commending extortion, injustice, and adultery—
 - We sure don’t want to be like a hypocritical Pharisee...

- You see, this man's problem was not that he avoided adultery or that he tithed...
 - His problem was that he rested in these things as his righteousness.
 - He did not see his need for a saviour...
 - He missed the whole point of God's salvation.
 - Jesus was not recommending that we all take up adultery and stop tithing and fasting...
 - He was calling us to be humble that we might see our need of salvation.

TRANS> We must not twist our Saviour's words.

- b. There are some who use the passage in 2 Corinthians 8-9 to argue against tithing.
 - In that passage, Paul is speaking about a special collection for the poor in Jerusalem.
 - The Saints at Jerusalem were in desperate poverty because of persecution,
 - so Paul arranged a collection to be taken up in the Gentile churches for their relief.
 - This was not something that tithe money was to be used for... it was a special offering to relieve the poor.
 - As we have seen, tithe money has specific uses.
 - This special offering was an offering in addition to the tithe.
 - The Bible has a lot of to say about generous giving to those in need in addition to tithing.
 - This is something we are supposed to be doing as we have opportunity.
 - We are not required to give some certain amount, but to do what we can.
 - Some in the NT gave away everything they had because there was so much need.
 - It was the same in Israel. They were to assist the poor with a free and open hand besides giving a tithe.
 - We are to be ready to help those who are in need.
 - In 2 Corinthians, chapters 8 & 9, Paul gives instruction about this special offering and he makes it clear that they are to give what they want...

- He exhorts them to be very generous and not to disappoint him with a meagre gift, but it is all up to them!
 - In 2 Cor 9:6-7 says:
 - “But this *I say*: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. *So let each one give* as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.”
- Some people will take this as the law for tithing in the New Testament.
 - They will say that things have changed and that there is no set amount.
 - But we have already seen that God’s house is to be provided for just as it was in the Old Testament.
 - The call to give generously but not of necessity as each purposes in his heart is not the law of tithing, but the law of special offerings.
 - It always was...Israel was not to reap the corners of their fields—it does not say how big corner was to be left.
- I have actually heard people say that you should only contribute to the church what you can give cheerfully.
 - And they are not talking about offerings when they say that, but tithes!
- But this is not right!
 - If you can’t give a tithe cheerfully,
 - the solution is not to stop tithing...
 - It is rather to have an attitude overhaul about Jesus Christ and the gospel!
 - about God’s grace and about what you deserve!

C. So then, let me encourage you to tithe and to do it with a right attitude.

- How can you get a right attitude?
 - Let me suggest two things.

1. First of all, realise that every single thing you have comes from the LORD.

- a. Every good and perfect gift comes from Him.
 - He is the one who gives you power to get wealth.
 - And He has given us all a lot.

- b. When you withhold the tithe for the support of His worship,
 - You show that you do not think He has given you enough...
 - And you take it upon yourself to withhold that portion that He commands to make up the deficiency.
 - Of course, if you had another 10% given to you, you would do the same thing if that is your attitude.
 - You would always think you needed a bit more.
 - This is all symptomatic of your ingratitude to Him as your Creator and constant provider.
 - Remember that every penny you have is given to you by Him.
- c. You need to look at it like this...
 - The Lord gives you everything and only asks that you give a tenth of what He has given you for His worship.
 - If someone was giving you \$1000 per month and only asked that you set aside \$100 of that for a specific purpose—
 - even a purpose that benefits you—would you feel that this person was doing some injustice to you?
 - I think not—at least there would be no justification for such a feeling!
 - You see, the problem is that you don't really believe that God has given you all that you have.

TRANS> Realising this will go a long way in helping you tithe with a good attitude...

- But the second motivation is even stronger.
- 2. That is, that motivation that God has given you access to Him in worship through Jesus Christ.
 - a. You were cut off from God and sentenced to Hell!
 - But your dear Saviour saw you in your need and He agreed to do something about it.
 - He agreed to make you an acceptable worshipper of God again.
 - He agreed to do that even though it meant that He must bear the curse of your sins on the cross.
 - b. I will tell you why this was so important to Jesus!
 - 1) First, because He loves the Father so much...
 - He wants Him to be worshipped by His creatures.

- He wants them to see His glory and beauty and to be enraptured by it.
 - He wants them to dwell in eternal glory with Him forever, delighting the Father and delighting in Him.
- 2) Secondly, making you an acceptable worshipper of God was so important to Jesus because He loves you so much...
- He gave Himself to make you an acceptable worshipper of God to rescue you from Hell and to bring you to endless bliss.
 - He did it so that you might have communion with Him and become beautiful as God's restored image—even like Jesus Himself.
- c. So you see that the worship of God was so important to Jesus that He gave Himself—the ultimate sacrifice—to make this worship a reality!
- And what does He ask of you—to maintain this worship?
 - He was crucified, and He asks you to give a tenth of the increase He gives you.
 - He wants you to gladly provide for the worship of God and the spread of the gospel.
 - Is that unreasonable for Him to ask?
 - No my brothers and sisters!
 - Giving our tithe cheerfully is a way for us to show our love for the Father and our desire for His kingdom and glory!
 - It is a way to show our love for our Saviour and for his crown and covenant!
 - It is the best ten per cent you even spend—and the most important!
 - Bring it with thanksgiving and joy.