

## God's Will Regarding Tithing

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**Bible Text:** Malachi 3:6-12  
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### Netherlands Reformed Congregation

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Welcome again. Let us begin our service with prayer and the receiving of God's blessing.

*Our help is in thy name, O Lord, who has made the heavens and the earth, thou who keepeth truth and faithfulness and never forsaking the works of thy almighty hands.  
Amen.*

"Grace be unto you, and peace, from him which is, and which was, and which is to come; and from the seven Spirits which are before his throne; 5 And from Jesus Christ, who is the faithful witness, and the first begotten of the dead, and the prince of the kings of the earth." Amen.

Let us now together join in the singing of psalter 309, "The Lord who has remembered us His blessing will bestow," and what follows then in all four verses of 309.

"The Lord Who has remembered us  
His blessing will bestow;  
All those who fear His holy Name,  
His loving care shall know.

For small and great who fear His Name  
The Lord has good in store;  
Ye and your children, blest of God,  
Shall prosper more and more.

The great Creator blesses you  
With gifts of boundless worth;  
The heavens He claims, but gives to man  
Dominion in the earth.

The silent dead praise not the Lord,  
The grave no song can raise;  
But we will bless Him evermore,  
Let all proclaim His praise."

We have several scriptures to read together tonight on the subject of our sermon. Let's first begin with Genesis 14 and let's read the verses 17 to 24. Genesis 14:17,

17 And the king of Sodom went out to meet him [that is, Abram] after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale. 18 And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. 19 And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: 20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he [that's Abram] gave him [Melchizedek] tithes of all. 21 And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself. 22 And Abram said to the king of Sodom, I have lift up mine hand unto the LORD, the most high God, the possessor of heaven and earth, 23 That I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich: 24 Save only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion.

This is the portion of Genesis. Let's now turn again to the prophecy of Malachi and let us read from Malachi 3:6 through 12.

6 For I am the LORD, I change not; therefore ye sons of Jacob are not consumed. 7 Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return? [And the answer,] 8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. 9 Ye are cursed with a curse: for ye have robbed me, even this whole nation. 10 Bring ye all the tithes into the storehouse, that there may be meat in mine house, 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. 11 And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. 12 And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.

Now let us lastly turn to Matthew 23 and we will read only a section of that sermon Jesus preached against the scribes and Pharisees and let us begin with verse 23 til 33.

23 Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to

leave the other undone. 24 Ye blind guides, which strain at a gnat, and swallow a camel. 25 Woe unto you, scribes and Pharisees, hypocrites! for ye make clean the outside of the cup and of the platter, but within they are full of extortion and excess. 26 Thou blind Pharisee, cleanse first that which is within the cup and platter, that the outside of them may be clean also. 27 Woe unto you, scribes and Pharisees, hypocrites! for ye are like unto whited sepulchres, which indeed appear beautiful outward, but are within full of dead men's bones, and of all uncleanness. 28 Even so ye also outwardly appear righteous unto men, but within ye are full of hypocrisy and iniquity. 29 Woe unto you, scribes and Pharisees, hypocrites! because ye build the tombs of the prophets, and garnish the sepulchres of the righteous, 30 And say, If we had been in the days of our fathers, we would not have been partakers with them in the blood of the prophets. 31 Wherefore ye be witnesses unto yourselves, that ye are the children of them which killed the prophets. 32 Fill ye up then the measure of your fathers. 33 Ye serpents, ye generation of vipers, how can ye escape the damnation of hell?

So far this very fierce portion of the scriptures of the Lord Jesus against the Pharisees and the scribes and the hypocrites. Let us now together make a confession of our faith and may we all do so with all our heart as we confess these truths before God and each other.

I believe God the Father almighty, maker of heaven and earth and in Jesus Christ his only begotten Son our Lord who was conceived by the Holy Ghost, born of the virgin Mary, suffered under Pontius Pilate, was crucified, dead and buried. He descended into hell, the third day he rose again from the dead. He ascended into heaven and sits at the right hand of God the Father almighty, from thence he shall come to judge the quick and the dead. I believe in the Holy Ghost. I believe in holy catholic or universal church, the communion of saints, the forgiveness of sins, the resurrection of the body and the life everlasting. Amen.

Last, let us reread together Article 3 on page 106 and the reason I want to reread that Article is because there are three Articles in the rejection section that are related to this one, so it would be good if we stay for a moment with the third article. Let's read again that summary statement of the total depravity of corruption of men.

Article 3. Therefore all men are conceived in sin, and by nature children of wrath, incapable of saving good, prone to evil, dead in sin, and in bondage thereto, and without the regenerating grace of the Holy Spirit, they are neither able nor willing to return to God, to reform the depravity of their nature, nor to dispose themselves to reformation.

That is a clear summary of the scriptural teachings on depravity. Of course, that's not according to what the Arminians would teach so they have all kinds of ways to get out of

these scriptural passages. Let us read, then, the third rejection on page 110 in which the synod rejects the errors of those who teach,

That in spiritual death [this is what Adam received upon his sin] the spiritual gifts are not separate from the will of man, since the will in itself has never been corrupted, but only hindered through the darkness of the understanding and the irregularity of the affections; and that, these hindrances having been removed, the will can then bring into operation its native [original] powers, that is, that the will of itself is able to will and to choose, or not to will and not to choose, all manner of good which may be presented to it.

Now the error is answered with,

This is an innovation and an error, and tends to elevate the powers of the free will, contrary to the declaration of the Prophet: "The heart is deceitful above all things, and desperately wicked," and of the Apostle: "Among whom (sons of disobedience) also we all had our conversation in times past in the lusts of our flesh, fulfilling the desires of the flesh and of the mind."

There's one more Article, that's Article 4, maybe we'll read next week. Just to fill you in on the background of that, the Arminians will teach that Jesus died for all men and what did he die for if he died for their original sin, and as he died on the cross he took all man's original sin away and reinstated Adam or mankind in the place where Adam was before he fell. That's how they come to this. And now, of course, they teach, then, that therefore man has a free will again. That's, of course, totally wrong and our fathers are answering these errors, these devious errors really clearly in this third and fourth Head of the doctrine because that's where the pinch of all truth really comes true, isn't it?

So let us now seek the Lord together for the blessing upon this evening.

*Lord in heaven, we've just read this so unflattering truth about ourselves but so true, that our hearts are deceitful above all and we don't even know it ourselves and what capabilities of evil we have, and therefore, O God, we may pray tonight again that as we are before thee, that thou would let thy word be the enlightening power to also shed in our hearts that knowledge so necessary that we learn to know and see this truth about ourselves. And all-sufficient Lord, thou alone art able to save man as we heard this morning that thou sent thy Son, that was necessary, no lesser means was able to bring sinners back to thyself out of their fallen condition. And we pray tonight as we're here together, Lord, that we may experience also the power of thy salvation and may experience the redeeming power of thy word and Spirit on those where we are spiritually in this evening. And Lord, we pray for the grace that our hearts be filled with a sight and understanding of thy great glory. Jeremiah asked somewhere in his writings, "Who would not fear thee, O King of the nations, for there is none like unto thee." For who can make heaven and earth and all the distant galaxies with the innumerable stars, and who*

*can make this earth, the seed and all that is in them. And Lord, this visible realities around us speak about thee and about thy glory. But as we hear also in this time of the year and as we so often hear in the scriptures about that greater glory for who and what king would not spare his only beloved Son but sent him into this wicked world to die for people that are enemies, depraved to the core, not even willing to give themselves to be saved.*

*Lord, that is a depth statement that we all need to learn to see but show us the glory, O God, that thou has brought thy Son and Spirit into this world to save men and women, and boys and girls, and to draw them unto thee. May we experience that tonight, that thou will draw us to thyself for as one said, Lord, there is no more satisfactory portion in life but to know thee and the power of thy grace, and we pray that that may become our experiential confession also, that we may with all the joyful and beautiful things that we may have in this life, we may learn to say it is nothing compared to that knowledge of God in salvation.*

*Lord, O it is indeed what we beseech thee for one another, also for one another in this nation in which we live. What fools are we as men to deny thy Godhead and thy eternal power, and what in gross dishonor it is when we see within and around us, Lord, that we change thy glory as the uncorruptible God into images of corruptible men and beasts and birds and whatever else of idols we make. It is only righteous and just that thou let's us slide into the moral mess in our society as we see it around us, Lord, more and more, that thou has given us over to do sins in all high places as well as in the low places of our society. It is thy righteous judgment and yet we turn again to thee tonight, King of the nations, thou who already spoke this evening as the Prince of the kings of the earth, we turn to thee to plead that thou would arise and put thy enemies to flight, destroy the institutions of evil, and cast down, Lord, those high powers in our nation that are ruling us in an ungodly way or influencing us with all kinds of ungodliness. We have no might, O God and Father. We have no power against these multitudes of cultural enemies. We have no power to resist the temptations of sin within and also not from without, therefore, O Lord, we are to look to thee. Blessed is the man that puts his trust in thee, and teach us to do so day, moment by moment, daily, to put our trust in thee along, to know ourselves as unable but able through him, through him, O God, may we so also this evening pray thee to have mercy upon us and our children, kindle among us the prayer as well as the urgency that was laid on the heart of Isaiah as we meditated on in our bulletin this day, Lord, as he saw thy glory in that momentous vision. And we beseech thee, O God, that thou also would grant us on our knees to be with him, next to him, as needy, as urgent, as humble, pleading to thee that all the earth may be filled with the glory of God.*

*And that is our longing, Lord, for our country, for our neighboring countries, for ourselves and for thy children, churches here in this country. We beseech thee tonight also that you would bless all those whom thou hast called to be faithful, preach the word in season, out of season, not to look to men, to deliver us preachers, Lord, from the fear of men as well as of that self-pleasing spirit. O make us to be prophets, to be prophets as thy servants were as they are writing in the scriptures. So bless us tonight as we are here*

*in thy house to also hear thy word expounded. And Lord, the subject tonight again touches a tender spot in our hearts and also often a very sinful one. And therefore we pray that as we again look at this eighth commandment once more, that thou will graciously sanctify our lives through thy word and make us obedient to the scriptures and mighty in the scriptures. Thou knowest, Lord, what we need to be weaned away from our love for the dust. We cleave with our souls to the things here and now, thou knowest it, O God, thou sees it, thou sees how much that occupies our daily thinking and our daily working. So we pray this evening that thou let any conviction of our sins tonight not lead us to despair but rather to lead us to repentance knowing that there is forgiveness with thee of all our sins, and may that be the fruit, Lord, as we consider this subject of the evening tonight.*

*So thou all knowest how we struggle but let our life be focused on Christ, Lord, that we may live by faith in his ministry mediatorial work and may learn to experience more of the Spirit of Christ living and working in our hearts. And keep thou us from turning our lawful pleasures and treasures that thou hast given us into idolatry. And we confess, Lord, that none of us here are exempt from doing that so easily and we pray for grace to truly use it without being bound by it, and to enjoy it in a Christian godly way to thy honor and to thy glory. So remember our church family, Lord, unite our hearts in love and let brotherly love continue and abound that we may learn to watch over each other in that Christ-like spirit who said, "I am lowly and meek of heart." Will thou indeed give us grace this evening to so bear each other's burdens, share each other's love, and so serve thee, O King of nations, also as a testimony to those around us who live in our communities. We thank thee, O Lord, for those who can visit us also and share this worship time with us from out of our communities and bless thou them as they may from time to time also be among us.*

*We lift up Mike tonight, Lord, that we may thank thee for the success in these last weeks of his training and now as he begins his real work, we pray that thou would assist him also in his new job which has many challenges, which has dangers that are ahead of him, and we ask thee, Lord, to minister to him also in his own personal needs as thou knows what they are. So bless him to be a blessing as he interacts with those prisoners, Lord, and it is also true for Joss in our midst as he works there as well and we pray for all those who work in the prison. We know the stresses that those guards are under and, Lord, we pray that they may be strong and that they may be able also to let the light shine behind those prison walls for the encouragement or direction of those who are there. Remember Ruth also and her children, Lord. Thou know their needs as well and we pray for them as a family.*

*Keep all those in the Armed Forces in our country and missions abroad where war is present. Give wisdom to our leaders in all the complex situations that they face. Lord, so hear thou our petitions tonight. We ask thee so undeserved but hear us again in the name of thy Son Jesus Christ. Amen.*

Psalter 428, let us do 7, 8 and 9 where David confesses, "O how love I thy law! Yea, Thou canst see through all the day it is my meditation," and I hope we can sing that also

with all our heart as he wrote these words. So psalter 42, 7, 8 and 9, and then in the meantime may the Lord bless you and your gifts also this evening.

"O how I love Thy law! Yea, Thou canst see  
Through all the day it is my meditation;  
By Thy commandments, Lord, Thou madest me  
More wise than all who seek my ruination.  
Thy testimonies evermore shall be  
The perfect source of all my inspiration.

Thy Word is as a lamp unto my feet,  
A light upon my pathway unto heaven;  
I've sworn an oath, which gladly I repeat,  
That I shall keep, as always I have striven,  
Thy righteous judgments, holy and complete,  
When unto me Thy helping grace is given.

Great peace have they who love Thy perfect law;  
They shall not swerve from paths of consecration;  
Their happiness shall be without a flaw.  
Lord, I have ever hoped for Thy salvation;  
All Thy commandments I have kept with awe;  
The precepts are my daily meditation."

It is all clear to us that you indicate your love to someone by giving and also whom we love the most we usually give the most. It is an expression of what that person is worth to you and we express it in the size of our gift and that's where the word "worship" came from, worship came from the word "worth ship." What he is worth to you is somehow shown in what you give to that person. And so the word "worth ship" morphed into our English word "worship." What God is worth to you is shown in what you give him.

Now let's look for a moment from God's side. Now it becomes really striking, isn't it? What we are worth to God is shown in what he gave us, "For God so loved the world that he gave his only begotten Son." And as Paul thinks about it, he gets lost in the doxology, "Thanks be to God for the unspeakable gift." God has shown his love by the worthiness of his giving as no one else has ever given. That's our starting point tonight.

Well, congregation, we've been looking at the eighth commandment, we've looked at the don'ts and the do's and there's one aspect that we need to look at a little bit more and that's giving and I do not bring it up to you because I think the deacons have complained. Not at all. I hear from the deacons good reports about giving. So that is the background, there's been a wonderful generosity that has been shown and also within the congregation but the question that struck me the other day when I was reading one of our writers, are we giving to God what is right or what is left? That's a striking question that I had and as I was reading Samuel Chadwick and Puritan forefathers, he writes, "I am persuaded there is nothing upon which the Christian conscience is so ill-informed as the subject of

Christian giving." I do not know if our old people here have ever heard a sermon on the subject of tonight, Christian tithing. I never heard one either until I preached my own on it because it is a passage of the scripture that we are to give attention to. We don't hear very much about that subject, neither do we hear much about fasting in our preaching, do we? And there are some subjects in which our preaching is not often bringing out or at least once in a while bringing out the will of God, and here tonight is an opportunity with the eighth commandment to deal with this subject that we need to biblically take a closer look at.

So I want to ask this question: if God gave you ten times as much as you give him, could you live on it? That is a pondering question to think about and we ought to remind ourselves again and again of what that eighth commandment was all about, right? We have looked at that at the beginning that God is the supreme owner of all we have. We're only stewards of a smaller or a larger portion and in his providence he assigns us stewardships of different amounts, five talents, or one talent, or half a talent, or 10 talents. That's God's sovereignty and you and I are the stewards of that little portion that we receive in our life, or big portion that we receive in our life, because we all have different sizes. And therefore we have to give ear to the possessor of heaven and earth in all that we do with our possessions and the subject of tonight is a subject that perhaps is new to some of you, the subject of tithing. Tithing is the returning of the 10% of every income you receive to the possessor. Not to the church, to the possessor of heaven and earth. That's what tithing is and it doesn't get much attention, maybe has never received attention in any other sermons I've ever preached here. I would not be surprised if you answer yes on that. So therefore we are to look at it tonight.

Commonly when I listen or speak to people about this subject, I get all kinds of answers that say, "Oh, that's not, tithing that's past. That's something the Catholic Church used to do." Well, believe it or not they took more than 10% because that's that was a robber church. They steal left and right and make people poor to enrich themselves and they haven't changed that at all. But that's not the reason why we are to dismiss it. The other reason that some people dismiss this whole tithing, "Oh, that's young, rich ruler's religion." Now if you indeed are tithing because you think you get heaven with it, then you'll be in a very clear surprise the scriptures deny from Matthew 23 would tell you that.

What I have also heard and that's the one I also faced, "I've never done this before. My parents never told me about this. My grandparents never did. Why should I? Why should I be tithing? They never did." Well, we need to ask not what our parents thought and grandparents thought, we have to listen to what the word of God says about it. That's the ultimate, not what we were taught whether it was right or wrong. We need to, first of all, listen to what is "Thus saith the Lord."

And the last argument often is, "Well, that's Mosaic law. Tithing belonged in the Old Testament Mosaic part of the law and there is no more of that after Christ died on the cross and we come to the New Testament and that part of the law is done with." In the New Testament age, we live by Acts 2 and 4, voluntary Christian giving. Now if we really do that, this world would look different and the church of Christ would look



different. If we really would live like that and give all the extra we don't need to the needy, the church would have an incredible power in this so different culture. But even though Acts 2 and Acts 4 and we read about the Pentecostal church filled with the Spirit of God, friends, speaking about the voluntary giving, that still does not answer the question whether the tithing that God speaks about in the Bible has been eliminated. I know in my own heart a little, the main reason why most Christians object to tithing because it really cuts quite deep in my wallet. That's the real reason and we come up with other reasons to try to say, "Well, we don't do this anymore." The real reason is that we are quite attached to that 10%. So I know my own heart and therefore I can say that openly that this tithing is very good for us and we'll look at that this evening from the scriptures.

So I have three thoughts to examine with you this evening. Let's look at the biblical facts on tithing, let's think about the divine reasons and also the divine promise. So let's, first, look at some of the Old Testament references. I read one of them to you already, that is Abram and Melchizedek. You notice that Abram comes back from this battle. He has conquered all of the stuff that Chedorlaomer had robbed out of Sodom and Gomorrah. By rights it's all Abram's now. By rights. He's the conqueror. But Abram wants nothing of it. He's giving it all back to the king of Sodom, but not all, there's two exceptions. He says that the people have been working with me and doing this, they have eaten of it and they can take a portion, and there is 10% of what I have taken out of the hand of Chedorlaomer, that's the Lord's. And he gives it to Melchizedek who at that moment is a representative of the priesthood, the priest of the Most High. You notice in this passage that twice we read the phrase the possessor of heaven and earth, the most high God, and Abram tithed to Melchizedek realizing that it is the Lord's portion.

Now if go a couple of verses further in Genesis and we come to Genesis 28, we find the story of Jacob in Bethel and as he is in Bethel, you know the story how he is laying there and he has this dream and the dream is a beautiful message of God to Jacob, very comforting, and as Jacob is awaking, then he says, verse 20-22, let's read that from Genesis 28, "And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee."

Now I want you to notice these two passages. This is 400 years before the Mosaic legislation in the time of Moses. So people who are saying to me, "This is a Mosaic legislation thing only," have not read their Bible well. This was practiced by the patriarchs from the beginning of the world's history. Somehow God had communicated to them that unwritten law at that moment, that this was the right practice to give 10% of all your income to the Lord. Clearly, friends, it was set out in the book that is called the book of every beginning. The book of Genesis, the beginning book. It's a book that is the beginning of the creation. It tells me the beginning of sin, it tells me the beginning of the covenant work, it tells me the beginning of God's covenant grace as he draws people out. It's the beginning of every doctrine of justification, of sanctification. It's also the

beginning doctrine on tithing. So all those who say, "Well, this is just a Mosaic thing and that all was over when Christ died," you are therefore ignoring that Genesis is not Mosaic.

Obviously in the Mosaic time, we get a legislation that regulates the tithing very clearly. Let's look at one passage. I think there's about seven, 5-6 passages in the whole book of Leviticus and Numbers but let's read one passage. Let's turn to Leviticus 27:30. And that's not a new practice, it is now a regulated practice according to the Mosaic law and the phrase that is in that verse is for us an important phrase. Verse 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 unto the LORD." Now this is a summary statement of several other passages in the book of Deuteronomy and Numbers. You notice that phrase "it is holy unto the LORD," and we know that phrase. This was the holy baptism this morning. We had the holy bread and the holy wine in the Lord's Supper. And God is using the same phraseology when he says the tenth percent is holy unto the Lord. That's very special. That's dedicated, set aside by him. He sets upon that his holy stamp.

Now throughout the rest of the Old Testament, there are very many many passages in which the prophets speak against the practice of covetousness and though they do not directly always refer to the tithing problem, they certainly are often speaking to the Jewish people about their covetousness, their materialism. It's a rampant sin throughout all of the Old Testament prophecies.

Only three times in the whole Old Testament history do we read that the tithing practice was revived. It's in the reign of Hezekiah and Josiah and in Nehemiah. Three reformers whom God raised up among the kings. And then we see the nation of Israel returning to the Mosaic demand and the practice of their forefathers. But for the rest it seems like in the Old Testament time period, the same is happening that I believe is happening today among Christians, there is a general neglect of the practice of tithing.

Let's turn to Malachi now, the last prophet in the book of the Old Testament is Malachi and, by the way, Malachi preached in the same time or shortly before Nehemiah and so we see the fruit of Malachi's preaching somewhat in Nehemiah's book. But let's read these verses again that I read today from Malachi 3. Notice verse 7, "Even from the days of your fathers," referring to the very beginning of Israel under Moses, "ye are gone away from mine ordinances, and have not kept them," God says. "Return unto me, and I will return unto you, saith the LORD of hosts." So the people answer, "Wherein shall we return?" They are very defensive. Then God answers, "Will a man rob God? Yet ye have robbed me." This is a most serious stealing that you ever can find in the whole Bible. Robbing a man is one thing but robbing God? And they say, "Wherein have we robbed God?" And God explains, "You have robbed me in the tithes and offerings. From your forefathers already, from the past you've done it time and time again. You are cursed with a curse because you have robbed me, saith the Lord." Now this is a very strong and very clear passage, congregation, in this Old Testament part still, that this is a pattern of continued disobedience, and in light of that enormous benefit that these people are getting

coming just out of Babylon and having been brought back again and here they immediately go back to the old practice of robbing God. Serious charge.

So those are some of the Old Testament passages. Now, granted, in the New Testament we receive minimal attention on the subject of tithing. There are really only two places where tithing is coming up and it's wrong, of course, to draw the conclusion that tithing is dropped in the New Testament because it's not mentioned so often. It's not mentioned that often in the Old Testament either if you think about how many times it had been mentioned. But there are two references, first is Matthew 23:23. You notice that Jesus really comes up against the practice of the Pharisees where they are peculiarly tithing the mint, the anise and the cummin. Now for those who know that, those are three herbs that are very tiny in their size and in the amount. You almost need to have a little pinch to separate the 10%. They are so meticulous when it comes to tithing, these scribes and Pharisees, but they easily step over all the matters of law and judgment and mercy and faith. They easily can drop a person who has failed, they can easily reject Levi who has become a publican and not extend compassionate love to him. So God says that's hypocritical. And notice what Jesus says to them, "These ought ye to have done." What? "Those great matters of the law, judgment, mercy and faith and not to leave the other undone." Jesus here is saying that, "This tithing, you don't discontinue that, but don't do only that and forget the big things of my law, then you're a hypocrite."

So out of this passage we can conclude that Jesus did not say discontinue the tithing, and there's one more passage in the New Testament that really also reminds us of tithing and that's 1 Corinthians 16:1-2. Paul is there speaking to the Corinthians about the weekly church, no doubt, collections. So let's read those two verses, "Now concerning the collection for the saints," see, Paul preached about that, "as I have given order to the churches of Galatia, even so do ye." You notice he's been only very short in Galatia but he's told them about Christian giving. He's told them about collections. Paul did not only preach about repentance and faith and all the great doctrines, he preached on the little practical Christian details as well. He said, "I've done that in Galatia to you. I told you about that and what do you have to do? 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."

Now that phrase "let every one of you lay by him in store" is a Hebrewism in the Greek, of course, but it is a typical phrase that you receive out of the Hebrew language. Paul is a Hebrew. He's a Jew. He knows this phrase. This phrase in the Hebrew culture always referred to the laying aside of the tithe until the people would go to Jerusalem once or two times, three times a year to bring their tithe to the temple and Paul says, "Look, you do that now also. You lay up that tithe as the Lord has prospered you." There is obviously a variation of what is brought in but as he has prospered you, you lay that up as we always have done in the Old Testament. So here you have the continuation of a practice of laying aside tithe in the New Testament.

Now that is the biblical basis of tithing, let's then consider, secondly, what are now the reasons that God instituted this as part of his divine will, and as you read in your outline

there are four reasons. But let us together, first, sing from psalter 135, a timely song to remind us of the vanity of the things that we certainly put a lot of trust in. "For the vanity of our trust in riches," psalter 135. Let's sing all five verses.

"Hear this, all ye people, hear,  
Earth's inhabitants, give ear;  
All of high and low degree,  
Rich and poor, give heed to me.

Truth with all my heart I seek,  
And my mouth shall wisdom speak;  
Hearken while in lyric strain  
I make hidden wisdom plain.

Why should I to fear give way  
When I see the evil day,  
When with wickedness my foes  
Shall surround me and oppose?

They that trust in treasured gold,  
Though they boast of wealth untold,  
None can bid his brother live,  
None to God a ransom give.

If from death one would be free  
And corruption never see,  
Costly is life's ransom price.  
Far beyond all sacrifice."

The divine reasons that the Lord instituted this practice from the very beginning of the world's history, practiced and known among the patriarchs without really any revelation, at least as far as we know in the written form and certainly in an oral form God must have told Abram, Jacob, that is the proper thing to do.

What would be the reasons for God's law? Let's remind ourselves again about the general character of God's law. Paul says that the law is good, it's just, it's holy. If the Lord institutes laws like this, it's for our good. It's not harsh, it's not restricting, it's not imposing. That's the unregenerate mindset of the law. They see the law as something to take away my freedoms, take away my joys. Friends, if you think about that law in that way, then it is clear that your mind is still blind for the glory of the law, the law is good, the law is holy, the law is just, as Paul writes so beautifully in Romans 7. But God has good reasons why he instituted tithing. There are five or four of them on your outline.

First, to keep us mindful that he is the possessor of heaven and earth, as well as all of what yours is. We tend to forget. "This is my money. This is my profit. This is my savings." Friends, every time that we get a paycheck or we are getting some profit or we

harvest a harvest and we're getting it all in, every time again that setting aside of 10% is to remind us, "This is not mine. This is God's." That's one of the reasons, he wants you not to forget and he wants me not to forget I am a steward of his heaven and his earth, sorry not his heaven, his earth and his earthly things. I'm the steward. And both Melchizedek and Abram immediately recognized that. He is the possessor of heaven and earth and therefore Abraham said to the Sodom king, "That 10% is God's. He is the possessor." Now I need that reminder and I'm sure you all need that reminder because we tend to be so possessive that our possessions possess us. It's God's.

Secondly, we need to keep mindful of our constant need for Christ as you face the inner covetousness of your heart. You notice the call to tithing stirs up always resistance. Maybe you feel very resistant today when you hear this whole subject because there is something in our covetousness that says, "No way." That's exactly why God is instituting it, to constantly equating this to the hardest and the deepest part of our sinfulness which is the covetousness. Now we later on come to the 10<sup>th</sup> commandment and our Catechism has so beautifully expounded that. "Thou shalt not covet" is the hardest commandment because it goes to the deepest and not a single sin contrary to God's law should rise up in my heart and that tithing will make me see that, how much of the innate greed and covetousness I have, what resistance can be experienced when that 10%, children, if you make \$100, that means \$10 is God's. "Well, that's a lot of money," you say, if you just only make \$100. That is a lot of money. That's nothing like the \$90 you can keep. He could have reversed it, "90% goes to me, 10% is for you." No, God knows we need that 90%, we need to live, we need to do our daily work, we need to provide for our families.

One young man some years ago said to me, he confessed to me, he says, "You know, pastor, it gets harder and harder to put away that 10% the more money I make. The more I have increased my wages over the years, the harder it gets to obey that 10% commitment." That was honest because he knew that money gets bigger, the amount gets bigger. I said, "Yeah, but your paycheck gets bigger too." "Yeah." That's honest. This is why this commandment is there. It makes us also face the need for Christ, friends. The law is the schoolmaster to Christ and God knows that you and I will not see our need for Christ if we do not see the sinfulness of our heart and the tithing commandment is one way to make you feel the sinfulness of the covetous, materialistic consumer-driven mindset we have.

The third reason why God instituted tithing is to test our faith. If you have a growing family, you have a lot of bills, and I can imagine sometimes that we sit there calculating ahead of time how will we ever pay all our bills. And bills can increase quickly and sometimes a paycheck is sometimes already spent before it is cashed. Now I assume that if that's the case, that that is not the result of overspending. We sometimes are overspending ourselves far beyond what our means are. You know, our forefathers and our grandparents used to tell us that, right? You don't spend the money you don't have. Today we live on a credit society. We just borrow in order of what we want to have and we are able to do it. That's not how I was raised. I'm sure that's not how our older people here were raised. You don't buy things on credit because most of the time we do that it's

only to feed our covetousness, our desire for more, and the Bible tells us we are to live within the means that God has given us.

So but now let's assume that you are doing that and you still are struggling to make ends meet, and then that 10%, to put that aside for God is a real test of faith. "How can I make ends meet?" I know that struggle too, especially when we were on a much lower income many years ago and growing family, medical bills, and costs and sometimes we'd look at that and say, "Well, how am I going to make ends meet this month?" Then the temptation is there, "Let me just give 5%, not 10." It all becomes a test of faith and that's what God also wants us to do.

Fourthly, it's the last one, it's the most practical one, of course, the reason that tithing was instituted is to provide for the church's ministry. In both the Old and New Testament the financial resources needed to maintain the church and the temple and to do all the ministry had to come from somewhere and so the Levites and all the work that the Levites did, charity work and work of the temple and the tabernacle all was provided through the tithing practice. So we have a very practical need today as well. We can, as a church, not operate if there are not the regular collections. And I've already said, congregation, that this sermon is not preached because there is a lack of giving or that this church is not able to meet its expenses. That is not the reason but these are the four reasons that the scripture sets out before us why God commanded tithing.

Now if you look at those four reasons, keep us mindful he is the possessor, keep us mindful of the need for Christ as we face our sinfulness, test of faith, and the practical one are still valid reasons for the New Testament, aren't they, for any age in which we live. Now let's conclude, then, by looking at the divine promise upon tithing and that's a very important passage to look at. Let's turn to Proverbs 3 first. The Lord has not promised or commanded something without making divine promises. Proverbs 3:9-10, a well-known verse, "Honour the LORD with thy substance, and with the firstfruits of all thine increase." Now the firstfruits, my friend, are the tithes of all thine increase, of every source of income. They are to belong to God. He says, "You honor me, the Lord, with that substance and with the firstfruits," and now the promise, "So shall thy barns be filled with plenty, and thy presses shall burst out with new wine." God promises, "If you honor me, I'll honor you."

And if you turn to Proverbs 11:24 and 25, we hear another word of God on this subject. "There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty. The liberal soul shall be made fat: and he that watereth shall be watered also himself." Again, God is here speaking about generosity rather than tithing but it is the same principle. He says there are those who are giving, they're scattering all over with what they have and yet they're increasing. John Bunyan has a statement on that. I forget the exact words of that but it is a little poem that says the strange man, the more he gives away the more he has, and the less he gives away the less he has. He makes that beautiful observation in one of his writings. Now here he has a biblical support for that. He that is liberal, the liberal is the generous soul, the giving soul, shall be made fat.

So the Lord makes a promise but the most beautiful promise is in Malachi 3. Let's turn to Malachi 3 one more time. God has rebuked the people of Israel about the robbing of him by withholding their tithes and their offerings, then he also makes a promise. Verse 10, "Bring ye all the tithes into the storehouse," the temple, "that there may be meat in mine house, 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." Notice what God does in this text, he says, "Prove me now." He puts himself on a test. "You prove me. You prove whether I keep my promise. You bring those tithes into my storehouse and prove me now herewith, saith the Lord, if I will not open the windows of heaven, pour you out a blessing." Matthew Poole in his commentary writes, "The prophet does in the name of God offer to put it to a short trial. By your doing your duty, try whether I will not make good my promise and give you a blessing instead of a curse."

Now notice this statement, the windows of heaven. There's only three times in the Bible that this phrase, the windows of heaven, is found. The first one is the flood. God opened the windows of heaven and it rained over the earth. Abundance. The second is in the famine in Samaria where in 2 Kings 7:2, the whole city is terribly famished and you know how they go out there and they're dying, as it were, and then God makes this statement to the prophet Elisha, "To morrow about this time shall a measure of fine flour be sold for a shekel, and two measures of barley for a shekel, in the gate of Samaria. Then a lord on whose hand the king leaned answered the man of God, and said, Behold, if the LORD would make windows in heaven, might this thing be?" There it is a second time, windows in heaven. He says, "That will never happen, Elisha. God doesn't make windows in heaven and that to happen." Now it did happen. The next verse tells us that there was food the next day. Now the third time that God uses this phrase is here.

Congregation, God has never failed me on this promise, to make windows in heaven when we faithfully and obediently follow his commandment. I can stand here to testify in all the 35 years, I think, that he has never failed that promise no matter how tight financially it sometimes can be. And I can lay my finger by this promise. "Lord, thou has said, Prove me now even, that thou wilt make windows in heaven to supply with all what is needed."

So let us together think about this subject of tithing. I want to conclude with a couple of observations that sometimes I get when I stop on this subject. Some of you may say tonight, "You know, I never knew this and I've never practiced it." Oh, then I am with you. I never knew this either until I saw it and studied the scripture on this and to read our forefathers on it, and there's plenty in our forefathers that write about this subject. I never knew it either. So if you are that one tonight, then indeed in that case you have done a sin of ignorance but there is forgiveness for a sin of ignorance. The God of heaven is a God who has made provisions also for the sin of ignorance and I would say and suggest indeed you confess this sin and seek the covering in the cleansing blood of Christ. But begin to consider what God has said to us tonight on this subject.

So that other people ask, "Well, am I to give all my tithes to the church or am I also free to bring it to other charities?" There is not really a clear biblical answer on that. Malachi 3 says bring all your tithes into the storehouse that there may be meat in mine house. You could say from that interpretation God wants you to bring it all to the church, but today we live in a different society. In the Bible time there was no government assistance for the widows and for the poor and for the needy. That was all channeled, as it were, through the temple Levite service. So I think today we live in different situations where we need not to necessarily always say that it always has to go to your church. This church meeting its needs obviously that's your first responsibility. We have a responsibility to the household of faith first. This is our congregation and if our Christian giving does not deal with the financial needs, then we are to give it here, but since we do there are many other good Christian ministries and causes that could certainly receive your tithe, I believe, if that is what you are to give. So not clear, I think it's a matter of personal conscience.

And the third question that is always asked, "Do I need to give this from my pre-tax income?" I could see where that question comes from. That, of course, means I have to give less if I give it from my taxable or tax income. I think that's why Samuel warned the people about asking for a king. You know, when they're asking for a king, Samuel gave them a warning. He says, "Listen, people, if you do that, it's going to be more expensive for your pocketbook." 1 Samuel 8:10-18, Samuel told the people this will be the manner of the king: he will take your sons, he will take your chariots, he will take your horses, will make captains, and he says he will take your fields and your vineyards and the best of them, and he will take the tenth of your seed as well. Now this is not the tithe that God required. This is the imposed tithe that the king demanded. That's why he warned them. He says, "If you go in the way of the world, it's going to cost you more." But they did not heed the warning so today undoubtedly Israel has often sighed under the burden of the excessive taxes of their kings. Think of Solomon, his program of building all these palaces that he built and everything else was excessive taxation. Did that excuse them from the tithe to the priests and the Levites? No. So it is not today either. So my biblical conviction is, yes, it is from your pre-tax income, your gross income that is all the Lord's.

Now lastly, friends, God loves a cheerful giver. It's not the hand God looks at, it's also not what comes out of your hand that the Lord looks at, it's what comes out of the heart that the Lord looks at. Let me close with a passage from Luke 12 where Jesus is standing in the temple and he sees this widow coming through. It must be Mark 12. When he sees this moment... yes, Jesus in Mark 12. He's sitting over against the treasury. Now you need to picture again the temple. In the treasury are three big trumpet-like receptacles. They are standing on the side of the temple square. They are made of metal and they're standing there to receive the people's gifts. And Jesus is over against that. So there they are and there he sits with his disciples and he says and he "beheld," Jesus, "beheld how the people cast money into the treasury: and many that were rich cast in much. And there came a certain poor widow, and she threw in two mites, which make a farthing. And he called unto him his disciples," and he says, "Watch that for a moment, and saith unto them, Verily I say unto you, Do you see that poor widow there? She hath cast more in, than all they which have cast into the treasury: For all they did cast in of their abundance;



but she of her want did cast in 100%, not even 10, all her living." God must have been so worthy to that woman that she gave it all. Now remember when these Pharisees and these scribes would throw their handful of coins that would tinkle nicely. Everybody would look up, "Wow, that's quite a gift." When this poor widow would throw in those two mites, you hear nothing. Just tink, tink. Nobody noticed but he did. And why did he do that? Because Christ watches for the heart. Not what comes out of the hand, comes out of the heart. He loves a cheerful giver.

So dear congregation, let us take that along this evening. When Chadwick again, Samuel Chadwick in his sermon concluded he said this statement, "Giving a tenth is nothing to brag about because giving really only begins after you've given your tenth." We haven't given anything yet if you give 10% because that was the Lord's already that you returned to him. Giving goes beyond the tenth.

So may God bless this. This may make you think, may you go back to your Bible, make you search. We need particularly in the days in which we live to remind ourselves of what are the particulars of the will of God and may God gives us grace together to live according to his revealed will. "Prove me now herewith," he said, "if I will not give you a blessing." Amen.

Let's pray.

*Great God in heaven, as we have spoken and searched together this evening, this subject that we all are to examine in our own life, we pray, O God, that thou would also bless it. Thou knows what we needed this for, again, perhaps set before our minds the very inconsistencies of our gifts to one another in which we so often, Lord, expend great expenses that to show our love, may thou also be in our own life towards thee, show us what thou art worth to us. And O God, then we must all confess here that we stand guilty before thy great countenance. Thou knows the covetous natures that we have but we pray to sanctify it and to turn our hearts away in looking at these vanities of this world. O God, make us indeed to enjoy the riches of a relationship with thee for that alone is going beyond this time and age as thou thyself told us, "Lay not up treasures on earth where moth and rust corrupt but lay up treasures in heaven." Oh, may we understand that, Lord, that that is a treasure of the relationship with thee and righteousness and truth in Christ Jesus alone. Go with us now as we go home again into this week before us, Lord. Make us a blessing to all those with whom we may get into contact with. Protect us in our work and our labors. Keep us from all sin and evil and glorify thyself in and through our life. In Jesus' name we pray. Amen.*

Our closing psalter is 24, 1, 2 and 3. "Test of Christian character. Who, O Lord, with Thee abiding, In Thy house shall be Thy guest?" And what follows in 24, 1, 2 and 3.

"Who, O Lord, with Thee abiding,  
In Thy house shall be Thy guest?  
Who, his feet to Zion turning,  
In Thy holy hill shall rest?"

He that ever walks uprightly,  
Does the right without a fear,  
When he speaks, he speaks not lightly,  
But with truth and love sincere.

He that slanders not his brother,  
Does no evil to a friend;  
To reproaches of another,  
He refuses to attend.  
Wicked men win not his favor,  
But the good who fear the Lord;  
From his vow he will not waver,  
Though it bring him sad reward.

Freely to the needy lending,  
No excess he asks again;  
And the innocent befriending,  
He desires not praise of men.  
Doing this, and evil spurning,  
He shall nevermore be moved:  
This the man with Thee sojourning,  
This the man by Thee approved."

Seek now God's blessing and let us go in peace. The grace of the Lord Jesus Christ and the love of God and the communion of the Holy Ghost may be with you all. Amen.

**SCRIPTURE READINGS:** Genesis 14:17-24 – Malachi 3:6-12 – Matt. 23:23-33

**EXTRA READING:** Apostle's Creed & Canons III/IV, art 3 & rej. 3 (pg. 106)

**SINGING:** 309:1-4 – 428:7-9 – 135:1-5 – 24:1-3

Questions to ponder:

- Are we giving to God what is 'right or what is left?'
- If God gave you ten times as much as you give Him, could you live on it?

<b>GOD'S WILL REGARDING TITHING</b>
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I. The Biblical Facts II. The Divine Reasons III. The Divine Promise
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I. THE BIBLICAL FACTS ABOUT TITHING

A. Old Testament References

1. Gen. 14:17-24 ... *Abram paid tithes to Melchizedek*
2. Gen. 28:16-22 ... *Jacob vowed to give God 'the tenth'*
3. Lev. 27:30 ... *the tithe is 'holy to the LORD'*
4. Is. 57:17; Jer 6:13; Mal. 3:7 ... *preached against covetousness*

B. New Testament References

1. Matthew 23:23 ... *Jesus didn't condemn their tithing but hypocrisy*
2. 1 Cor. 16:1-2 ... *Hebraism reference to 'tithing practice'*

II. THE DIVINE REASONS FOR COMMANDING TITHING

A. I am the LORD thy God (Ex. 20:1-2)

B. For our good (Rom. 7:12)

C. To keep us mindful WHO is the possessor of heaven and earth (Ps. 24)

D. To make us aware for our need for Christ the Savior of sinners (Gal. 3:24)

E. To test our faith in God (1 Kings. 17:12-16; Mal. 3:10)

F. To provide the needed means for the church's ministry (Num. 18:20-24)

### **III. DIVINE PROMISE UPON TITHING**

A. God promises He will never fail nor forsake those that put trust in Him

1. Prov. 3:9-10 - 11:24-25: *I will honor those who honor Me!*

2. Malachi 3:10-11 .. *I will make windows in heaven to provide all*

3. Matthew 6:24-34 ... *take no thought for your life, what you shall eat*

#### **Concluding observations ...**

A. "I never knew this as I wasn't taught this"

B. "Am I to give all my tithes to church or free other charities?" (Gal. 6:10)

C. "Do I need to give from my pre-tax income (gross?)" (1 Sam. 8:10-18)

D. God loves a cheerful giver (Luke 12:41-44)

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#### **MORE THOUGHTS TO PONDER**

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If you don't give away anything God wants you to give,  
you don't own it – it owns you.

It is possible to give without loving but  
it is impossible to live without giving.

It is not what we take up but what we give up that makes us  
rich. (Beecher)

From what curses and degradations should we be delivered if Christian  
people gave as the Scriptures direct! (Chadwick)

The tithe is not meant to be a ceiling at which we stop giving, but a floor  
from which we start.

I shall not value his prayers at all, be he never so earnest and frequent in  
them, who gives not alms according to his ability. (John Owen)

When we have given God all we have and are,  
we have simply given Him His own. (W. Plumer)