

**The Tithe and Giving  
in the  
Body of Christ**

by

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## Contents

<i>Preface</i>	3
<i>Abraham</i>	5
<i>The Practice and Obligation of the Tithe</i>	7
<i>Malachi 3</i>	9
<i>Financial Sharing in the Age of Grace</i>	14
<i>Acts</i>	14
<i>2 Corinthians</i>	17
<i>Conclusion</i>	20
<i>Giving in the Body of Christ: The Challenge</i>	21

# The Tithe and Giving in the Body of Christ

## Preface

This study is written to those individuals and organizations whose primary interest and priority is the discovery and application of Truth as imparted to mankind by the God and Father of Jesus Christ.

The scriptures in this section are from the King James Version unless otherwise noted. For continuity of thought, it would be useful to first read the scriptures of each section before reading that section. Then, read that section of the study with your Bible in hand.

Throughout my life, I have observed the struggle that a great many people engage in; the struggle to become free of the bondage of poverty and financial need. Indeed, I have engaged in that struggle myself. Many of the people I observed are very devout and committed in their love for God. Yet, despite their devotion, and adherence to the practice of the tithe over many years, the bondage of poverty continued to rule.

The motivation of this study was to examine the practice and teaching of the tithe, to discover from the scriptures exactly what (if anything) in our practice required correction. The initial premise was that the doctrine of the tithe was fundamentally sound and correct. I have personally practiced the tithe for years, and endorsed the teaching of the tithe.

The scripture commonly used to propound and promote the practice of the tithe is in Malachi 3:8 – 12:

**8** Will a man rob God? Yet ye hath robbed me. But ye say, Wherein hath 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 in 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.

These are powerful words! For people who love God and are endeavoring to do God's will, these words have great influence. No one wants to rob the God who is the object of one's worship and love; no one wants to be under a curse. Here seems to be the road to great financial abundance and prosperity! This passage of scripture is taught in such a way so as to communicate the following message to individuals in a congregation:

Ten percent of the money that you earn belongs to God. This ten percent is the tithe, which is the minimum amount that you owe to God. You are obligated to give the tithe to this organization for God's Work. If you withhold your obligated tithe, you are robbing God, and you will be under a curse. However, if you *do* faithfully give your tithe, God will abundantly supply your physical needs, protect your job, your business, and your finances. You will be so blessed in the physical and financial categories of life that you will not be able to receive all the blessing that God will provide.

After many years, I observed that people who faithfully practiced the principle of tithing were just as poverty stricken as when they started giving ten percent of their income. In no case have I observed “blessings” which were too excessive to receive. I decided to quit ignoring these observations, and reexamine the scriptures regarding the doctrine and practice of tithing. In addition, I reexamined the scriptures regarding financial giving recorded in the Acts and the epistles which are addressed to the body of Christ.

The purpose of this work is to pull down the doctrinal components of the spiritual strongholds that imprison individuals in chronic financial bondage. From the scriptures, this study will define exactly what the tithe was, its true purpose, and how it was to be performed. Some of the questions answered are:

## *The Tithe and Giving in the Body of Christ*

- Are we obligated to practice tithing?
- What is the standard of our giving?
- What was the tithe that Abraham paid and what was its significance?

In regards to Malachi 3, the following questions will be explored and answered:

- What does it mean to rob God?
- What is the curse that is referred to?
- What is the blessing that will be poured out?
- Why do people who faithfully practice the tithe remain chronically poor?

In the first century Church, the believers knew that the political and religious leaders of the time planned and carried out the torture and execution of an innocent man, Jesus Christ. The believers could have responded with great bitterness, resentment and anger. However, this is not what they did. They busied themselves learning how to live a new life, walking in love. They turned away from the old practices and established new practices as recorded in the book of Acts and the Church epistles. Life is too short to engage in bitterness, resentment and anger. With God, it is available to cast off the weight of the errors of the past, and walk in newness of life with Him.

## The Tithe and Giving in the Body of Christ

### Abraham

The scriptures in this section are from the King James Version unless otherwise noted. Genesis uses the name Abram, while Hebrews uses the name Abraham for the same individual. For consistency, I have chosen to use the name “Abraham” in this study.

The record of Abraham paying a tithe to Melchizedek is used as a foundational scripture to justify the practice of the tithe outside of the mosaic law. In Genesis 14, the account begins with a war of four kings against five kings. Lot, Abraham's nephew, was captured along with all that Lot possessed. When Abraham heard about Lot's capture, he mobilized his resources and rescued Lot, and his belongings. In the process, they also rescued all the people and the spoil of Sodom and Gomorrah. Genesis 14:17 continues this account after the rescue.

<sup>17</sup> And the king of Sodom went out to meet him 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. <sup>18</sup> And Melchizedek king of Salem brought forth bread and wine: and he *was* the priest of the most high God.

There was a meeting of kings with Abraham. Melchizedek, who was a king and a priest, attended this meeting also. He did not come empty-handed, but brought food.

<sup>19</sup> And he blessed him, and said, Blessed *be* Abram of the most high God, possessor of heaven and earth: <sup>20</sup> And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

Melchizedek blessed Abraham and God, and then Abraham gave him tithes of all. Of all what? From the context, we learn that the tithe paid was a portion of all the spoil- the goods regained from the enemy. To add to what we are learning, there are a few interesting truths to note. First, there is no further documentation to suggest that Abraham ever paid tithes again to Melchizedek, or to anyone else. And secondly, verse 18 states that Melchizedek was a priest of the most high God; there is no suggestion that he *filled the position* of a priest in a religious organization. In Hebrews 7:1-7, there is further revelation regarding this event, which sheds light on the significance of the tithe paid by Abraham:

<sup>1</sup> For this Melchizedek, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; <sup>2</sup> To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; <sup>3</sup> Without father, without mother, without descent<sup>a</sup>, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually. <sup>4</sup> Now consider how great this man *was*, unto whom even the patriarch Abraham gave the tenth of the spoils. <sup>5</sup> And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: <sup>6</sup> But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. <sup>7</sup> And without all contradiction the less is blessed of the better.

Abraham “the less”, is blessed by Melchizedek, “the better” (Heb. 7:7). Note that verse 5 confirms that the tithe paid was one tenth of the spoils taken in battle. Let's continue in Hebrews 7:9, 10:

<sup>9</sup> And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. <sup>10</sup> For he was yet in the loins of his father, when Melchizedek met him.

The impact of this event involved Abraham, the future tribe of Levi, and the Levitical priesthood. Among other things, it establishes that the priesthood of Melchizedek is superior to the Levitical priesthood. The Levitical priesthood

## *The Tithe and Giving in the Body of Christ*

had been done away with. However, regarding Jesus Christ, Hebrews 7:21 states:

<sup>21</sup> (For those priests were made without an oath; but this with an oath by him that said unto him, The Lord sware and will not repent, Thou *art* a priest for ever after the order of Melchizedek:)

It is clear from the truths recorded in Hebrews that the significance of Abraham paying tithes to Melchizedek is set apart and before the time period and purpose of the church, the body of Christ, in this age of grace. As a one time event, it cannot be used to set a precedence of principle or obligation for the practice of paying a tithe to an individual or an organization.

## The Tithe and Giving in the Body of Christ

### The Practice and Obligation of the Tithe

The scriptures in this section are from the King James Version unless otherwise noted.

In this section, we will examine the definition of the tithe, its purposes, and how it was to be practiced under the mosaic law. We have already established that a tithe is ten percent, but of what? The commandment in Deuteronomy 14:22 defines the obligation of the tithe, and of what it consists:

<sup>22</sup> Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

The tithe simply consisted of provisions; it was the year's increase of the seed, flock, and field. This record continues with the practice of how the obligation of the tithe was to be fulfilled. We continue in verse 23:

<sup>23</sup> And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.

The person paying the tithe was to eat it before God, in the place He designates. The location designated by God is one -singular- place, not many places. This verse names specific examples of what was to be tithed and it is quite significant that money is not mentioned here. The purpose of the tithe was that the tither would learn to always respect the "Lord thy God" (Deut. 14:23). The record continues in verse 24, discussing the transport of the tithe to the location designated by God:

<sup>24</sup> And if the way be too long for thee, so that thou art not able to carry it; *or* if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: <sup>25</sup> Then shalt thou turn *it* into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose:

Finally, money is mentioned in association with the tithe. *If* there was too much to carry, *or if* the destination was too far away, it was permissible to convert the tithe to money. *This was done for the convenience of transporting the tithe.* The record adds instructions regarding how the money was to be handled at the destination in verse 26:

<sup>26</sup> And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, <sup>27</sup> And the Levite that *is* within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.

The tither was instructed to convert the money back into food and drink! This tithe, this food, was to be consumed at the location -singular- designated by God. Invited to the feast was the tither's household and the Levites who lived in the same vicinity as the tither. The giving of the tithe was to be a time of great rejoicing before the Lord with one's family, servants, and the Levites. A record of this practice is recorded in 1 Samuel 1:1-5, 9a. Additional commands are given starting in Deuteronomy 14:28:

<sup>28</sup> At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay *it* up within thy gates: <sup>29</sup> And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which *are* within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

God was very concerned about the Levite, the stranger, the fatherless, and the widow. Here he provided commandments for their relief by way of the tithe. Every three years, the tithe was to be laid up and stored locally

## The Tithe and Giving in the Body of Christ

“within thy gates” (Deut. 14:28), and then, instead of traveling to the place chosen by God, they were to consume the tithe with the aforementioned Levite, stranger, fatherless, and widow. The promise that could be claimed as a result of fulfilling this obligation, was that “the Lord thy God may bless thee in all the work of thine hand which thou doest” (Deuteronomy 14:28).

For those who may be unfamiliar, the Levites were a tribe of the children of Israel. They had no inheritance in the promised land, but were charged with specific spiritual duties of service for God's people. Aaron, the brother of Moses, was a Levite. The Levites were no ordinary or generic spiritual workers, ministers, or leaders. They were people of a particular race and family lineage. Any persons outside of this family were strictly forbidden from any of the activities and tasks assigned to the Levites. God plainly demonstrated to His people that only the Levites and the Aaronic priesthood were acceptable to minister in the tabernacle and the temple. Read Deuteronomy 18:1 – 8 and Numbers chapters 16 and 17 for further study. In Numbers 18:20-24 we read:

<sup>20</sup> And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I *am* thy part and thine inheritance among the children of Israel. <sup>21</sup> And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, *even* the service of the tabernacle of the congregation. <sup>22</sup> Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. <sup>23</sup> But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: *it shall be* a statute for ever throughout your generations, that among the children of Israel they have no inheritance. <sup>24</sup> But the tithes of the children of Israel, which they offer *as* an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

To whom did the tithes belong? To the Levites!

Biblically, the tithe was an obligation, commanded under the law of Moses. It consisted of food, the increase of flock and field. The tithe was *not* money. The tithe was to be paid yearly, at *the* location -singular- designated by God. It was to be eaten at that location by the tither, his family, his servants, and the Levites that lived in his area. Every three years the tithe was distributed locally in the tither's village or town, where it was to be consumed by the Levites, the fatherless, the widows, and the strangers. With the obligation of the tithe, God's purpose was for the believers under the law to have great rejoicing together and to be blessed in all their work. He desired for them to learn to respect Him always, and He desired relief for the local Levites, the poor, defenseless, and strangers.

The tithe belonged to and was paid to the Levites. Remember, Levites were *not* and *could not* be considered a generic category of spiritual minister or worker. They had duties and obligations that only they could discharge. The only way to be a Levite was to be *born* a Levite.

## The Tithe and Giving in the Body of Christ

### Malachi 3

The scriptures in this section are from the King James Version unless otherwise noted.

Now that we have learned about the purpose and practice of the tithe, we will examine Malachi 3 in detail. The context of Malachi 3:1 – 5 is set in the future with the Messiah ruling in his kingdom; this prophecy has yet to be fulfilled. Verse 6 is a transition which moves the context back to the time when the book of Malachi was written. This verse identifies to whom this section was written:

<sup>6</sup> For I *am* the LORD, I change not; therefore ye sons of Jacob are not consumed.

God does not change! He has a covenant with His people, the sons of Jacob; therefore they are not consumed. This section is addressed directly to the sons of Jacob, the twelve tribes of Israel, who were under the law of Moses. God reminded them that although they had been violating the Law, they were not utterly consumed. God is constantly loving and protecting his people! We continue in verse 7:

<sup>7</sup> 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?

This nation was habitually in violation of the law of Moses. Multiple generations of believers had gone away from Him, but in spite of this, God had not abandoned His people. Since the Lord does not change, He graciously imparted to His people the wisdom and instruction of how to recover themselves and return to Him. Continuing in verse 8:

<sup>8</sup> Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

The tithe was an obligation; in our vocabulary we would call this a tax. Because the Levites had no inheritance in the land, the remaining eleven tribes were to pay their tithes to the Levites, to whom the tithes belonged, so that the Levites could dedicate themselves to performing their service under the law. Since the nation was withholding their obliged tithe and voluntary offerings, they were defunding God's servants (the Levites), and robbing God. Verse 9:

<sup>9</sup> Ye *are* cursed with a curse: for ye have robbed me, *even* this whole nation.

The consequences of withholding the obligated tithe is that the entire nation of believers under the law, the genetic decedents of Jacob, was under a curse. Verse 10:

<sup>10</sup> Bring ye all the tithes into the storehouse, that there may be meat in mine house...

What is the remedy? As a nation, start paying *all* the tithes as commanded by the Law! Bring *all* the increase of the flock and field (not money) to *the* location designated by the Lord. Literally then, there will be meat in His house. Note that the cause, effect, and remedy is given by revelation and is specific to these people at this particular time in history. Verse 10 continues:

...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.

If the nation, the children of Jacob, would dare to obey and start paying *all* their tithes, the increase of flock and field as instructed by the law, God's blessing to them would exceed their ability to receive it. The means by which

## The Tithe and Giving in the Body of Christ

this would be accomplished is recorded in verse 10 and 11. The question is, what does it mean that God will "...open you the windows of heaven and pour..." (Malachi 3:10)? What happens? Is this literal or figurative? What is the blessing that gets poured? This same phrase has been used before in Genesis chapter 7 verses 11-12:

<sup>11</sup> In the six hundredth year of Noah's life, in the second month, the seventeenth day of the month, the same day were all the fountains of the great deep broken up, and the windows of heaven were opened. <sup>12</sup> And the rain was upon the earth forty days and forty nights.

In Genesis we understand that the result of opening the windows of heaven is rain; rain is the blessing that is poured out. Under the law, there was recorded the blessing, which was the results of obeying the law. There was also recorded the curse of the law, the consequences of disobeying the law. Here in Malachi, God reminds his people of the curse and the blessing of the law while they were currently experiencing the curse. Rain, either given or withheld, is part of the blessing and the curse of the law.

The blessing and curse of the law shows the spiritual nature of prosperity. If the nation would genuinely love God and walk in the statutes He provided for them, their life and prosperity would be abundant. On the other hand, if they turned away from God and His protection, other negative spiritual forces would have access to the nation. The consequences would be devastating to them individually and as a nation. The root cause of consistent prosperity and chronic poverty is spiritual.

Leviticus 26:1 – 6

<sup>1</sup> Ye shall make you no idols nor graven image, neither rear you up a standing image, neither shall ye set up *any* image of stone in your land, to bow down unto it: for I *am* the LORD your God. <sup>2</sup> Ye shall keep my sabbaths, and reverence my sanctuary: I *am* the LORD. <sup>3</sup> If ye walk in my statutes, and keep my commandments, and do them; <sup>4</sup> Then I will give you rain in due season, and the land shall yield her increase, and the trees of the field shall yield their fruit. <sup>5</sup> And your threshing shall reach unto the vintage, and the vintage shall reach unto the sowing time: and ye shall eat your bread to the full, and dwell in your land safely. <sup>6</sup> And I will give peace in the land, and ye shall lie down, and none shall make *you* afraid: and I will rid evil beasts out of the land, neither shall the sword go through your land.

Walking in His statutes, and doing the commandments would result in the rain coming in due season, at the right time. They would have plenty of food. The tithes would be abundant!

Deuteronomy 28:11, 12

<sup>11</sup> And the LORD shall make thee plenteous in goods, in the fruit of thy body, and in the fruit of thy cattle, and in the fruit of thy ground, in the land which the LORD sware unto thy fathers to give thee. <sup>12</sup> The LORD shall open unto thee his good treasure, the heaven to give the rain unto thy land in his season, and to bless all the work of thine hand: and thou shalt lend unto many nations, and thou shalt not borrow.

Here the rain is referred to as "...His good treasure..." (Deut. 28:12). He would send rain, and be able to bless all their work as they fulfilled their obligation to pay their tithe. Food and health are closely related. Consuming a variety of high quality food on a regular basis provides the physical strength for health and reproduction in both man and beast.

Malachi 3 continues, in verses 11 and 12:

<sup>11</sup> 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. <sup>12</sup> And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.

As the nation of the sons of Jacob faithfully paid all their tithes, the devourer would be rebuked; under God's

## The Tithe and Giving in the Body of Christ

protection, the devourer would not be able to interfere with the natural processes of life. He would not be able to send the insects, mold, and other blights upon their grain, and the flocks and cattle would not miscarry. The nation and their land would be blessed.

The revelation in Malachi 3:9 confirms that the nation is “cursed with a curse”. The reason it is called a “curse” is the spiritual nature of the consequences the nation is experiencing. This is vital information for the nation at that time. Their farming practices were not at fault, they were not under some undeserved challenge (e.g. Job). No, the sons of Jacob, as a nation, had persistently turned away from God and His protection. The cause of their problems was spiritual, not physical. This is the reason they were experiencing the consequences recorded in Deuteronomy 11:16-17:

<sup>16</sup> Take heed to yourselves, that your heart be not deceived, and ye turn aside, and serve other gods, and worship them; <sup>17</sup> And *then* the LORD’S wrath be kindled against you, and he shut up the heaven, that there be no rain, and that the land yield not her fruit; and *lest* ye perish quickly from off the good land which the LORD giveth you.

The consequence of turning away from God and the disobedience of worshipping other gods results in the loss of the God-given rain that gave health to the land. Over time, this eventually caused the devastating loss of entire harvests. By worshipping other gods the people would forfeit their prosperity and health. Deuteronomy 28:24, 38-40, and 42, records the withholding of rain and the ravaging of the devourer, who would be free to scourge their bounty if they did not obey the law:

<sup>24</sup> The LORD shall make the rain of thy land powder and dust: from heaven shall it come down upon thee, until thou be destroyed.

<sup>38</sup> Thou shalt carry much seed out into the field, and shalt gather *but* little in; for the locust shall consume it. <sup>39</sup> Thou shalt plant vineyards, and dress *them*, but shalt neither drink *of* the wine, nor gather *the grapes*; for the worms shall eat them. <sup>40</sup> Thou shalt have olive trees throughout all thy coasts, but thou shalt not anoint *thyself* with the oil; for thine olive shall cast *his fruit*.

<sup>42</sup> All thy trees and fruit of thy land shall the locust consume.

In regards to the blessing and curse recorded in Deuteronomy, Moses proclaims by revelation:

Deuteronomy 30:19, 20

<sup>19</sup> I call heaven and earth to record this day against you, *that* I have set before you life and death, blessing and cursing: therefore choose life, that both thou and thy seed may live: <sup>20</sup> That thou mayest love the LORD thy God, *and* that thou mayest obey his voice, and that thou mayest cleave unto him: for he *is* thy life, and the length of thy days: that thou mayest dwell in the land which the LORD sware unto thy fathers, to Abraham, to Isaac, and to Jacob, to give them.

God lovingly instructs His people about the spiritual nature of life, in the same way a parent would instruct a child. A parent will instruct a child not to touch the hot stove and to look both ways before crossing a street. This is not about being “good enough” to earn a blessing, or being “bad” so the blessing is forfeited. In a similar manner, the sons of Jacob could choose to follow the laws and prosper, or turn away to devastating poverty. The choice was theirs.

Malachi 3 records the specific part of the law which had been violated for some time, resulting in the sons of Jacob being under a curse. If the nation returned to performing God's commandments, the ground would yield its strength, the pests and insects would be eliminated, and the nation would have such abundant harvests that the increase would be beyond their ability to manage it all!

In conclusion, the Word of God defines in minute detail all aspects of the tithe and its significance.

## The Tithe and Giving in the Body of Christ

The record of Abraham paying a tithe has special significance which is explained by revelation in Hebrews. Hebrews shows that this *one time* event was significant to establish that the priesthood of Melchizedek was superior to the Levitical priesthood, and that Abraham did not establish a practice of tithing. This record cannot be used to justify a systematic obligation to give on the behalf of any people for any purpose and the proportion of 10% is only significant in that it was the tithe which was established under the law of Moses.

Under the law of Moses, giving was used to support the priesthood and ministers- the Levites. These people served in the “tabernacle of the congregation” (Num. 18:21), or the Temple, and were the intermediary between men and God, serving to bear the iniquity of the whole congregation. Only under the law of Moses were there any directives and commands to support a structure which maintained the religious life of the believers full-time. Outside of this law there are no such directives or commands addressed to God's people.

The record in Malachi 3 cannot be applied to the individual. As we have seen, it is addressed to the nation of the “sons of Jacob”. It cannot be applied to any assembly of God's people who are not under the law. The law (its statutes, its commandments including the tithe, and all of its purposes) has been fulfilled and eliminated. God has defined and documented in the Bible all aspects of the tithe and its practice. The location where the tithe was to be paid, as designated by God (the tabernacle and temple) has been destroyed. The Levites no longer function as the need for their service has been eliminated. The iniquity of the world has been carried and paid for by the Messiah, Jesus Christ. The sacrifice of Jesus Christ has been so complete, and in such detail, that it is not possible for anyone in the world to accurately practice tithing according to the Word of God. Any contemporary reference or convention involving an obligation of God's people to pay tithes is a work of error.

Why do those who faithfully tithe remain in financial bondage and poverty? The contemporary, orthodox teaching and practice of the tithe is a snare of the adversary. It is commonly understood that if an individual withholds the obligated tithe, they are robbing God and are then bereft of God's protection and blessing. Romans speaks loudly regarding our personal walk with God in chapter 14:23b (Amplified Version):

**23b** For whatever does not originate *and* proceed from faith is sin [whatever is done without a conviction of its approval by God is sinful]

With a heart erroneously convicted of sin, a person who does not fulfill their obligations towards God and pay the tithe has his own belief twisted to turn away God's hand of blessing upon his life. In truth, the current practice of tithing is an attempt to practice the law. God speaks to the present-day tither in Galatians 3:10 (English Standard Version):

**10** For all who rely on works of the law are under a curse; for it is written, “Cursed be everyone who does not abide by all things written in the Book of the Law, and do them.”

Tithing as recorded in Malachi 3 was addressed to a nation of people who were to be practicing the “Book of the Law” (Gal. 3:10), and were at least equipped to do so. They had transgressed in their obligation of the tithe, so the prophet Malachi was given instruction by revelation as a means for the nation to recover themselves. Only one person has ever performed the law without transgression, and that is God's son, Jesus Christ. Attempts by anyone to perform any part of the law eventually incurs consequences, or a curse on their life (Galatians 3:10), because of the spiritual truth that humans are imperfect beings. (Paul states in Romans 7:18 in the ESV: “For I know that nothing good dwells in me, that is, in my flesh. For I have the desire to do what is right, but not the ability to carry it out.”) Due to fleshly imperfection, it is impossible to perform the law at all times. 2 Corinthians 3:6b (ESV) goes further, declaring:

**6** For the letter (*the law*) kills, but the spirit gives life.

The present day teaching and practice of obligated tithing cannot and does not invoke God's abundance; it

## *The Tithe and Giving in the Body of Christ*

invokes a curse. The true power of abundance cannot be invoked from the tithe in this present day age of grace. What we receive today from the obligated practice of the tithe is negative consequences which are spiritual in nature. This truly is not God's will in our lives as his heirs on Earth.

It is important to understand the spiritual nature of the financial consequences of attempting to perform the tithe, or any other part of the law. The root cause of the problem (lack of physical prosperity) is not corrected by efforts in the physical realm, e.g. budgeting methods, more education or changing jobs. The corrective action is to first stop attempting to live under the law. The believers in the first century turned away from the obligations of the law and began the free-will sharing of their finances under grace.

## The Tithe and Giving in the Body of Christ

### Financial Sharing in the Age of Grace

The Age of Grace began on the day of Pentecost as recorded in Acts. The believers' practice of free-will financial sharing as recorded in Acts and the Church Epistles is remarkably different than the obligation of the tithe as commanded and practiced under the law.

As revealed in the previous section on the tithe, giving has an intentional purpose, a context. The true purpose for the tithe was recorded in the law, but the current orthodox teaching of the tithe has added corporate, organizational and personal purposes. Before proceeding with an examination of financial sharing in our age of grace, it is necessary to set the context of giving as recorded in the book of Acts, shortly after the day of Pentecost.

The scriptures listed in this section are from the English Standard Version (ESV), unless otherwise noted.

#### Acts

At the end of the Apostle Peter's address in Acts 2 on the day of Pentecost, he answered a question from the multitude "...Brothers, what shall we do?" (v. 37) and continuing in verses 38-41 we read:

<sup>38</sup> And Peter said to them, "Repent and be baptized every one of you in the name of Jesus Christ for the forgiveness of your sins, and you will receive the gift of the Holy Spirit. <sup>39</sup> For the promise is for you and for your children and for all who are far off, everyone whom the Lord our God calls to himself." <sup>40</sup> And with many other words he bore witness and continued to exhort them, saying, "Save yourselves from this crooked generation." <sup>41</sup> So those who received his word were baptized, and there were added that day about three thousand souls.

Peter answered with instructions for the appropriate response of God's call to "...all the house of Israel" (Acts 2:36). In verse 39 he announces that the promise held forth is also "for all who are far off, everyone whom the Lord God calls to himself". This includes anyone, anywhere, at anytime in this age of grace! The result of repentance on the part of the individual is that all of their sins would be forgiven and they would, at the same moment, receive the gift of holy spirit. In addition, they would have access to instruction in righteousness, and would have the ability to save themselves "from this crooked generation" (Acts 2:40).

From the revelation recorded by the Apostle Paul, we know some of the impact and results that occur by saving one's self from the crooked ways of the world. In the second book of Corinthians we can learn of the unveiling of a man's heart, or the elimination of spiritual blindness, when he is born again of God's spirit. In 2 Corinthians 3:14-17 we read:

<sup>14</sup> But their minds were hardened. For to this day, when they read the old covenant, that same veil remains unlifted, because only through Christ is it taken away. <sup>15</sup> Yes, to this day whenever Moses is read a veil lies over their hearts. <sup>16</sup> But when one turns to the Lord, the veil is removed. <sup>17</sup> Now the Lord is the Spirit, and where the Spirit of the Lord is, there is freedom.

With its commands, ordinances, and knowledge and consequences of sin, the law of Moses has been abolished. No longer are people held in bondage by sin consciousness. They are now members of the one body of Christ, in fellowship with God! Ephesians 2:14-16:

<sup>14</sup> For he himself is our peace, who has made us both one and has broken down in his flesh the dividing wall of hostility <sup>15</sup> by abolishing the law of commandments expressed in ordinances, that he might create in himself one new man in place of the two, so making peace, <sup>16</sup> and might reconcile us both to God in one body through the cross, thereby killing the hostility.

## *The Tithe and Giving in the Body of Christ*

The very foundations of fear and bondage were overcome and defeated, thus freeing those who were “subject to lifelong slavery” as stated in Hebrews 2:14-15:

<sup>14</sup> Since therefore the children share in flesh and blood, he himself likewise partook of the same things, that through death he might destroy the one who has the power of death, that is, the devil, <sup>15</sup> and deliver all those who through fear of death were subject to lifelong slavery.

Acts 2:42 and the following verses record the behavior and actions of those freed from bondage and the “crooked generation” (Acts 2:40). We read of the impact of receiving the promise that was held forth by Peter on the day of Pentecost in verses 42-43:

<sup>42</sup> And they devoted themselves to the apostles’ teaching and the fellowship, to the breaking of bread and the prayers. <sup>43</sup> And awe came upon every soul, and many wonders and signs were being done through the apostles.

The new believers continued receiving and applying the teaching of the apostles, fellowshiping and sharing meals together, all while the apostles were busy teaching. By way of the operation of holy spirit, they continued to release people from bondage. The signs and wonders being done by the apostles were not entertaining magic tricks, but were an effective demonstration and impartation of power which met individual needs in detail. These signs and wonders confirmed the truth of the apostles’ teaching. Continuing in verses 44-45:

<sup>44</sup> And all who believed were together and had all things in common. <sup>45</sup> And they were selling their possessions and belongings and distributing the proceeds to all, as any had need.

Remember, these people had been newly released from the bondage of idolatry and religion, and with this release came a flood of resources which had formerly been designated for other obligated purposes. They were continuing to “save themselves from this crooked generation” (Acts 2:40), which is not a one-time action, but is part of walking in newness of life and being in fellowship with each other and with God. When they gave of their finances, it was no longer by obligation. It was not for the specific purpose of supporting or promoting a religious structure, a clergy, “Christian missions”, or anything of that sort. Their giving was to each other, as any brother or sister in Christ had need. Who organized or initiated this distribution of financial resources in such a short period of time (from Acts 1 to Acts 2)? The answer is Christ. Christ is the head of the Church, the assembly, and Christ is head of each man (or unmarried woman) in the assembly (1 Corinthians 11:3 and Ephesians 6:23). It was the operation of the gift of holy spirit in each individual which initiated this functioning of the Body of Christ.

Notice that no proportion of an individual's increase is recorded here. They had “all things in common” (Acts 2:44). What things is the scripture talking about? It means the possessions and belongings which were being sold in verse 45. The individual doing the giving, guided by the operation of holy spirit, was deciding what to give and to whom to distribute. The impact of this continuous operation of the body of Christ, is recorded in the following verses in Acts 2:46-47:

<sup>46</sup> And day by day, attending the temple together and breaking bread in their homes, they received their food with glad and generous hearts, <sup>47</sup> praising God and having favor with all the people. And the Lord added to their number day by day those who were being saved.

The disciples' fellowship with each other and with God took place on a daily basis. They ate meals and praised God together every day. Worship and praise of God was unrestricted and unfettered, finally being done in spirit and in truth as God desired (John 4:23). God was glorified- not the apostles, any man, or religious organization. There was no effort to build a religious organization because they were bound together by the gift of holy spirit, as brothers and

## *The Tithe and Giving in the Body of Christ*

sisters with Christ. Each individual functioned as a member in particular of the body of Christ, an “organization” provided by God. No effort was put forth on “revivals”, membership drives, or promotions. As people functioned under the leadership of their head, Christ Jesus, by way of the operation of the gift of holy spirit and lived as examples of the freedom in Christ, God added to the assembly day by day.

Here in Acts 2 is recorded and documented the very foundation and impact of financial giving and distribution in the Church, the assembly, the body of Christ. No revelation has been recorded that has changed this manner or purpose of giving. These foundational truths and principles are the operational context of the epistles to the church of God.

To summarize, financial giving and distribution within the assembly, the body of Christ, is initiated in the individual by the head of the body, Christ, by way of the operation of the gift of holy spirit. Financial giving consists of the physical resources available to the individual performing the giving and is distributed to other individuals within the assembly, the body of Christ, as they have need.

Financial giving:

- is NOT a “tithe”.
- is NOT an obligation.
- is NOT distributed to a religious or corporate organization.
- is NOT for the purpose of building a religious or corporate organization.
- is NOT restricted to income or a portion of income or increase, either by principle or by obligation.

## The Tithe and Giving in the Body of Christ

### 2 Corinthians

The scriptures listed in this section are from the English Standard Version (ESV), unless otherwise noted.

In 2 Corinthians 9 God gave written revelation by way of the apostle Paul to a particular assembly of believers who had committed themselves to share of their finances with the assembly in Jerusalem. Paul encouraged the assembly in Corinth by revelation to follow through with their commitment. In the process he taught them the significance of the sharing of their finances. The background to chapter 9 is in chapter 8:3-4, speaking of the Macedonian believers:

<sup>3</sup> For they gave according to their means, as I can testify, and beyond their means, of their own accord, <sup>4</sup> begging us earnestly for the favor of taking part in the relief of the saints

They shared of their finances according to their means and of their own accord. This sharing was not an obligation or coercion; all motivation came solely from within. For what were the Macedonians giving? They were sharing their finances for “the relief of the saints” (2 Cor. 8:4). These finances were not given to religious causes or to build or support an organization, nor were they “giving to God” or giving to “honor God” with their finances. These finances were for the “needs of the saints” (2 Cor. 9:12). Further into 2 Corinthians 8 in verses 10-12 we read:

<sup>10</sup> And in this matter I give my judgment: this benefits you, who a year ago started not only to do this work but also to desire to do it. <sup>11</sup> So now finish doing it as well, so that your readiness in desiring it may be matched by your completing it out of what you have. <sup>12</sup> For if the readiness is there, it is acceptable according to what a person has, not according to what he does not have.

The assembly in Corinth had committed themselves of their own accord to join with the Macedonians in this work. It was time for those in Corinth to follow through with their commitment and finish the work. As illustrated in Acts, the standard of giving is not an externally imposed and obligatory proportion, or the magnitude of the need. The standard of giving is the amount that the individual decides to give of what he or she possesses. Let's look at 1 Corinthians 9:1:

<sup>1</sup> Now it is superfluous for me to write to you about the ministry for the saints

Verse 1 sets the subject of chapter 9, which is “the ministry for the saints”. This subject occurs in Romans 15: 25-26:

<sup>25</sup> At present, however, I am going to Jerusalem bringing aid to the saints. <sup>26</sup> For Macedonia and Achaia have been pleased to make some contribution for the poor among the saints at Jerusalem.

Again, this verse agrees with the principles covered so far in Acts and Corinthians. The contributions are for aiding the saints, specifically the poor saints at Jerusalem. 2 Corinthians 9:6-7:

<sup>6</sup> The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. <sup>7</sup> Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.

This act of sharing of one's finances is likened to sowing *and* reaping. The comparison of sparingly and bountifully is relative to “what a person has” (2 Cor. 8:12). The actual amount one shares could be small, and still be sowing bountifully. We are not being held to an oppressive standard. God is not commanding us to dig deep, or to give until it hurts. He leaves the decision with the individual. Additionally, it is God's will that we give cheerfully, without reluctance or compulsion. The tithe was compulsory; whether the giver was reluctant or not was irrelevant. Giving

## The Tithe and Giving in the Body of Christ

during this age of Grace is to be done cheerfully, or not at all. The decision to share of one's finances is a sober, thoughtful decision that proceeds from the heart, the inner-most part of our being as said in Romans 7:21-22:

<sup>21</sup> So I find it to be a law that when I want to do right, evil lies close at hand. <sup>22</sup> For I delight in the law of God, in my inner being.

The inner being is that new creation, the new nature, the new man that is created in us at the time of the new birth. This is truly who we are. The new creation within is what God sees when He looks at us. The flesh, the body and soul, is at odds against God by default. We delight in the spiritual realities of life in the new man, in our inner being. Verse 25 of Romans 7:

<sup>25</sup> Thanks be to God through Jesus Christ our Lord! So then, I myself serve the law of God with my mind, but with my flesh I serve the law of sin.

The “mind” referred to here is the mind of the “inner being” mentioned in verse 22. It is within this mind of the inner being, the new creation, the new man, where the decision to serve and to share of one's finances is made. This is where the cheerfulness of giving resides.

God expects the sharing of finances to be fruitful, that the giver reaps according to that which has been sown. This means that the sharing of finances is profitable to the giver. This profitability is explained further in the following verse of 2 Corinthians 9:8:

<sup>8</sup> And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work.

God's Grace has provided access to this promise: “all grace abounding” (2 Cor. 9:8). We don't just have some, or a portion of grace.

We have all sufficiency, but in what?

In all things!

When do we have all sufficiency in all things?

At all times!

To what end do we have all sufficiency in all things at all times?

That we may abound in every good work!

This is complete, limitless sufficiency, which is not restricted by finances or possessions, or to finances and possessions.

Note that this is not the same as God being our sufficiency as is stated in 2 Corinthians 3:4 – 6. In that reference we learn that God is our sufficiency, who has made us *competent ministers*. This is true whether we share of our finances or not. (Understand that the competent minister of this record is not related in any way to the titled clergy or religious leaders of our culture but means ministers of His love, grace, and healing by His power). So how does this “all sufficiency” of 2 Corinthians 9:8 work, and how is it related to “all grace abounding”? Let's continue in 2 Corinthians 9:9-11:

<sup>9</sup> As it is written, “He has distributed freely, he has given to the poor; his righteousness endures forever.”

<sup>10</sup> He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness. <sup>11</sup> You will be enriched in every way to be generous in every way, which through us will produce thanksgiving to God.

## *The Tithe and Giving in the Body of Christ*

Verse 9 is a quote from Psalms 112:9 and relates to “every good work” in verse 8. Verse 10 explains the application of this quote to the Age of Grace in which we live. In verse 10, the giver of verse 9 is likened to the farmer sowing seed. Consistent with verse 6, the act of sharing is likened to the seed being sown. The seed contains growth of life within itself. This life is designed and intended to grow, to reproduce and to multiply. The plant that grows from the seed has the strength to sustain itself, and to produce enough increase for food and seed for the planting of future harvests. God has by way of His grace supplied the seed for the sower, and the nourishment of bread. It is He that will multiply your seed for sowing and will increase your harvest of righteousness. You, the individual giver, will be enriched in every way so that you can continue to be generous in every way. The impact of the harvest and the enriching is to produce “thanksgiving to God” (2 Cor. 9:11) in the body of Christ.

It is God who designed the processes of life which produces the increase. It is God who designated and informs us of the purpose of the increase. It is God who supplies the life of the giver and the seed. It is God who supplies resources to the giver: that which is given (seed), and the strength (by way of physical and spiritual food) to give. It is by the Grace of God that we have obtained His righteousness in the new birth. It is God who secures the increase, and the strength to obtain the harvest. God has ensured that the impact of the harvest to the individual is such that it enriches and enables the giver to be generous in every way. Thus it is available for this cycle of sowing and harvesting to repeat, increasing each time. The ultimate impact is thanksgiving to God (2 Cor. 9:12,15).

The sharing of our resources is not about the giver, the gift, or the receiver, but it is all about God and His grace. He has provided us with the means and opportunity to participate in His grace in action. The purpose of the increase is not for the giver to simply have an increase in finances, but for the giver to be able to increase in the magnitude and versatility of generosity. It is the grace of God which gives access to the energizing of spiritual principles and laws which exceed the fundamental law of giving and receiving. This is expressed as “increase your harvest of righteousness” (2 Cor. 9:10).

What is harvesting? It is the gathering of the increase of the growth of that which has been sown. This increase is also termed “fruit” in the Word of God. Fruit, whether physical or spiritual, is tangible, palpable, and has observable results. Fruit can be good or bad depending upon the “seed” which was sown. In this verse your “harvest of righteousness” prompts the question, what is the fruit of righteousness?. In Romans 6:19 – 22, the fruit of righteousness results in sanctification which results in eternal life.

The sharing of our resources results in God's grace abounding towards us. It is God's grace which provides access to the spiritual processes whereby there is an increase in life that is more than abundant (John 10:10). This life is such that the individual giver is enriched in every way, impacting the giver's versatile generosity. This increase, or fruit, produces an impact which is everlasting.

To abound in every good work, to be enriched in every way, to be generous in every gift, leads to the conclusion that giving, the sharing of one's resources, is to start with physical resources, but is to grow into spiritual categories of service. These spiritual categories encompass the operation of the gift of holy spirit and the impartation manifestation of holy spirit in particular (e.g. Acts 3:1 – 9, Acts 8:4 – 9).

In 2 Corinthians 9:12 – 14, the scripture explains the giving of thanks to God, and then concludes with giving thanks to God for the gift of this service.

<sup>12</sup> For the ministry of this service is not only supplying the needs of the saints but is also overflowing in many thanksgivings to God. <sup>13</sup> By their approval of this service, they will glorify God because of your submission flowing from your confession of the gospel of Christ, and the generosity of your contribution for them and for all others, <sup>14</sup> while they long for you and pray for you, because of the surpassing grace of God upon you. <sup>15</sup> Thanks be to God for his inexpressible gift!

## *The Tithe and Giving in the Body of Christ*

The giving of the Corinthians is called a service. Paul administered this service by transporting it to Jerusalem and distributing it to the end that it supplied the needs of the saints. Again, these funds were not for the purpose of enriching a religious structure or organization nor were the funds particularly distributed to religious leadership. There is a recognition by the receiver of the abundant grace of God upon themselves, and prayers are given by the recipient(s) for the giver. And finally, God is thanked, as it is His Grace which provided all aspects of the gift.

### **Conclusion**

In this section of giving in the age of grace, it has been shown conclusively that the sharing of the individual's resources is vastly different from the obligated tithe, and from the common contemporary instruction, practice, and expectation. It is the Grace of God which energizes and enlivens the whole cycle of giving and receiving and it is God who is to be recognized and thanked. God, the individual believer, and the individual receiver are to benefit.

Giving performed by the individual believer within the body of Christ is done without compulsion, or consideration of a proportion. The standard of giving is whatever the individual has to give, and whatever the person decides (in his or her heart) to give. That which is given is to be distributed to the needs of the poor saints, the saints in need. Its purpose is not for organizational building or sustaining, not for corporate clergy or leadership, or for any other aspect of contemporary religious practice. The impact on the receivers of the gift of this service is that their physical need is to be met. Their response is thanksgiving to God, a recognition of the grace of God upon the giver, and prayers for the giver. The impact upon the giver is God's grace abounding to the giver, to increase the harvest of righteousness. The giver is enriched in all things, including the ability to abound in every good work. This service and the good works are performed in the body of Christ. The benefits are not limited to the physical aspects of service, but extent to the spiritual categories of life. There is no sanctioning, encouraging, or obligation for any service to be done for the benefit of corporate organizations and structures of organized religion.

In the scriptures covered here, there are no specific promises to the giver of an increase of physical wealth. The emphasis is that the increase has the impact of an increase in resources enabling an increase of service by the giver.

Finally, the subject of the support for full-time spiritual ministers in the body of Christ (not employed religious clergy, leadership or staff) has not been covered in this study. There are other scriptures dealing with that subject. It has not been the intent of the author to either encourage or discourage such support and service.

## *The Tithe and Giving in the Body of Christ*

### **Giving in the Body of Christ: The Challenge**

It is clear from this study that the contemporary instruction, practice, and expectation of financial giving is markedly different from what is taught in the Word of God. Thus, for those men and women who desire to walk and live according to God's Will there is a question and a challenge. The question is, "will I make God's Will my will and change what I am doing?". This is a particularly poignant challenge to the religious professional, and those involved in governing the corporate structures on all levels.

It is God's Will for each individual in the body of Christ to have his or her physical need met. Turning away from the legalism of the law and religious mandates is foundational to removing the spiritual causes of bondage, poverty and defeat in life.

Imagine for a moment the immense relief that would be ministered to the individuals in the body of Christ the day that they realized that they were no longer required to support the buildings, mortgages, utilities, staffs, or works of the contemporary religious corporations! Suddenly, as in the book of Acts, immense resources would be released to communities of believers to minister to those in need. Those who really could not afford to give 10% of their income would be released from the financial bondage and burdens imposed on them by unbiblical doctrines and corporate edict.

The experiences of the church in the first century are not far away. Remember, the believers of that time did not respond to the death of their savior with bitterness and anger. They turned away from the old practices and embraced the freedom of the Grace of God. They walked in love one towards another with tremendous impact. Greater days than those are before us – they are only a decision or two away.