

UNDERSTANDING TITHING

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Many today do not tithe because they do not understand the subject of tithing. Many see it as a gimmick; some see it as an Old Testament practice which passed away with the old covenant. Some who believe in it find it difficult to practice it faithfully. And those who tithe, don't receive their reward because they do not know how to offer their tithes. In this study, we are going to take a close look at this all important subject and x-ray it for you to understand it fully.

DEFINITION OF TITHE

A Tithe is the tenth of one's income devoted to God. The laws of Moses required that a tenth part of the yearly grain, wine and oil as well as the firstlings of the flocks and herds be given to the Levites and priests as devoted tithes to God. Even their first born sons were to be given to God as tithes

Ex 13:11-13

11 "After the LORD brings you into the land of the Canaanites and gives it to you, as he promised on oath to you and your forefathers, 12 you are to give over to the LORD the first offspring of every womb. All the firstborn males of your livestock belong to the LORD. 13 Redeem with a lamb every firstborn donkey, but if you do not redeem it, break its neck. Redeem every firstborn among your sons.

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Deut 14:22

22 Be sure to set aside a tenth of all that your fields produce each year.

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TITHING IS THANKSGIVING

The tither is saying to God each time he comes with his tithes before him, thank you for your grace and provision, I have come to appreciate and honour you with this. If you do not honour God, you come under a curse.

Mal 2:2

2 If you do not listen, and if you do not set your heart to honor my name," says the LORD Almighty, "I will send a curse upon you, and I will curse your blessings. Yes, I have already cursed them, because you have not set your heart to honor me.

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This is the reason why in the same Malachi 3:8,9 God said, the people are under a curse because they are robbing him of his tithes and offerings.

Mal 3:8-9

8 "Will a man rob God? Yet you rob me. "But you ask, `How do we rob you?' "In tithes and offerings. 9 You are under a curse-the whole nation of you-because you are robbing me.

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Thanksgiving guarantees constant flow of God's blessings. A refusal to honour God will automatically bring curses. Until you see tithing as an act of thanksgiving, tithing will remain a difficult thing to practice.

Every income - profit, salary, allowance and gift - should be tithed.

ORIGIN OF TITHING

Tithing did not originate from the law as some think. It started hundreds of years before the law. It started with Abraham the forefather of the Israelites.

Gen 14:17-20

17 After Abram returned from defeating Kedorlaomer and the kings allied with him, the king of Sodom came out to meet him in the Valley of Shaveh (that is, the King's Valley). 18 Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High, 19 and he blessed Abram, saying, "Blessed be Abram by God Most High, Creator of heaven and earth. 20 And blessed be God Most High, who delivered your enemies into your hand." Then Abram gave him a tenth of everything.

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Jacob was another man recorded in the Bible before the law who tithed.

Gen 28:20-22

20 Then Jacob made a vow, saying, "If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear 21 so that I return safely to my father's house, then the LORD will be my God 22 and this stone that I have set up as a pillar will be God's house, and of all that you give me I will give you a tenth."

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I believe that the practice of tithing was transferred to the Israelites before the law was given. It was because the LORD loved the practice that made him include it in the law.

Before the law came, tithing was an act of thanksgiving done in faith from a heart full of love. When the law came, the people tithed as an obligation and not from a heart full of love and gratitude. Only few tithed from their hearts.

Now that we are no longer under the law, has tithing come to an end? If tithing originated from the law, I would have given that opinion a thought. We have seen that tithing did not originate from the law, but was included in the law because God loved the practice. Another thing I will like you to know is that, the Holy Spirit was the one that put the idea of tithing into Abraham's heart. It was the Holy Spirit that put it in the heart of Jacob. It is the same Holy Spirit that put it in the law. Tithing was inspired by God and not by man. And God does not change. He said of himself, "I AM WHO I AM". He is the eternal, unchanging God. He still loves and demands tithing.

THE NEW COVENANT (TESTAMENT) AND TITHING.

Many have refused to tithe simply because they did not read in the New Testament where it was commanded that one should tithe. The Question is this; did Jesus and his Apostles condemn tithing? The answer is no. It is true that emphasis was not placed on it by Jesus, and the reason for that is simply because he came primarily for the salvation of man. But he did approve tithing.

Luke 11:42

42 "Woe to you Pharisees, because you give God a tenth of your mint, rue and all other kinds of garden herbs, but you neglect justice and the love of God. You should have practiced the latter without leaving the former undone.

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Jesus approved tithing in this passage. He was quarrelling with the fact that they were neglecting justice, mercy and faithfulness which is more important than tithing. He never condemned tithing. And he never instructed his followers never to tithe. He gave his attention to the heavier matter of saving souls.

The Apostles never talked about tithing. They never instructed that believers should not tithe. Moreover, as Jews, it was not their responsibility to collect the tithes. Though they were no longer under the law, they still submitted to the tradition of the Jews based on the law. The Levites collected the tithes under the law. It would have been wrong for them to start asking the believers to send the tithes to them. This explains why they were silent on the subject.

To clear matters up a little more, I want to let you know that the Apostles and the early Christians did not break away completely from Jewish customs.

1. Most of them still kept the law, and even demanded that the Gentile Christians keep the law. This was the reason for the great council meeting of the Elders in Jerusalem as recorded in Act. 15.

2. Apostle Paul, the great apostle of salvation by faith and not by works of the law submitted himself to the law by joining in the purification rights of the Jews, and paid the expenses of four men for the same purpose.

Acts 21:17-26

17 When we arrived at Jerusalem, the brothers received us warmly. 18 The next day Paul and the rest of us went to see James, and all the elders were present. 19 Paul greeted them and reported in detail what God had done among the Gentiles through his ministry. 20 When they heard this, they praised God. Then they said to Paul: "You see, brother, how many thousands of Jews have believed, and all of them are zealous for the law. 21 They have been informed that you teach all the Jews who live among the Gentiles to turn away from Moses, telling them not to circumcise their children or live according to our customs. 22 What shall we do? They will certainly hear that you have come, 23 so do what we tell you. There are four men with us who have made a vow. 24 Take these men, join in their purification rites and pay their expenses, so that they can have their heads shaved. Then everybody will know there is no truth in these reports about you, but that you yourself are living in obedience to the law. 25 As for the Gentile believers, we have written to them our decision that they should abstain from food sacrificed to idols, from blood, from the meat of strangled animals and from sexual immorality." 26 The next day Paul took the men and purified himself along with them. Then he went to the temple to give notice of the date when the days of purification would end and the offering would be made for each of them.

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3. They did not allow women to teach and lead the congregation because Jewish women were not permitted to do so by tradition.

From these points, you can see that it will have been foolish for the Apostles to demand that the tithes be given to them instead of the Levites who still exist till date because Israel as a nation has not embraced the Saviour, Jesus Christ. Apart from that, they didn't need to talk about it, because the Jews already knew about tithing, and the Apostles concentrated on that which was not known or misunderstood - The mystery of the kingdom of Christ.

In conclusion, I declare that the new covenant is not against tithing. The emphasis of the new covenant is on the spirit behind tithing, which is "**a giving spirit**". The Apostles talked about giving a lot. You don't **pay tithe** in the New Testament, you **give tithe**. Tithe is a gift of love in appreciation of the grace and favour of God upon one's life. God is calling you to give your tithe and not pay tithe. Under the law, men paid tithes because it was compulsory. Under the new covenant, you are expected to give your tithes

willingly, cheerfully and delightfully, because he gave himself for you on the cross. Love brought you back to God, and God wants you to reciprocate that love. He wants everything you do or give to be born out of love. So, if you love God, you will be a cheerful tither. You can't love without giving.

John 3:16

16 "For God so loved the world that he gave his one and only Son, that whoever believes in him shall not perish but have eternal life.

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You can't love God without giving to God the fruit of your labour. If you believe he is the one that gave you grace, life, health, wisdom and all that you needed to perform your job or business, and above all, your Saviour and Redeemer, you cannot but give in love to appreciate him. Not to tithe will amount to ingratitude and greed.

TYPES OF TITHE

There are three kinds of tithe commanded in the Old Testament to be paid by the people besides those from the Levites to the Priests.

1. TITHES TO THE LEVITES, for their maintenance.

Num 18:21-24

21 "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting. 22 From now on the Israelites must not go near the Tent of Meeting, or they will bear the consequences of their sin and will die. 23 It is the Levites who are to do the work at the Tent of Meeting and bear the responsibility for offenses against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites. 24 Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the LORD. That is why I said concerning them: "They will have no inheritance among the Israelites."

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2. TITHES FOR THE LORDS FEASTS AND SACRIFICES, to be eaten in the place which the LORD will choose to put his name there, where the ark should be, the tabernacle or temple. This tenth part was either sent to Jerusalem in kind, or, if it was too far, they sent the value in money, which was to be laid out for oxen, sheep, wine, or what else they pleased.

Deut 14:22-24

22 Be sure to set aside a tenth of all that your fields produce each year. 23 Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always. 24 But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away),

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3. Besides these two, there was to be, every third year, a tithe for the poor, to be eaten in their own dwellings.

Deut 14:28-29

28 At the end of every three years, bring all the tithes of that year's produce and store it in your towns, 29 so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands.

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The first kind of tithe was a regular tithe, while the other two were occasional or paid outside the regular one.

Today, because we are not under the law, we don't celebrate the Jewish feasts and sacrifices; neither do we go to Jerusalem to worship. We do not follow the Jewish calendar to know the third year or any other kind of year. Every Church has her own welfare programme for the needy after the order of the Apostles.

The reason why I have to deal with this type of Tithe is to clear any confusion that exists or may arise as you read these passages in your Bible. Today, emphasis is given to only one kind of Tithe, and that is the one received by the Levites who represent the Ministers in God's house.

THE LEVITES (MINISTERS) ARE ALSO EXPECTED TO TITHE.

Num 18:25-32

25 The LORD said to Moses, 26 "Speak to the Levites and say to them: 'When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the LORD's offering. 27 Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. 28 In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD's portion to Aaron the priest. 29 You must present as the LORD's portion the best and holiest part of everything given to you.' 30 "Say to the Levites : 'When you present the best part, it will be reckoned to you as the product of the threshing floor or the winepress. 31 You and your households may eat the rest of it anywhere, for it is your wages for your work at the Tent of Meeting. 32 By presenting the best part of it you will not be guilty in this matter; then you will not defile the holy offerings of the Israelites, and you will not die.'"

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Neh 10:38-39

38 A priest descended from Aaron is to accompany the Levites when they receive the tithes , and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury. 39 The people of Israel, including the Levites, are to bring their contributions of grain, new wine and oil to the storerooms where the articles for the sanctuary are kept and where the ministering priests, the gatekeepers and the singers stay. "We will not neglect the house of our God."

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Neh 10:38

38 And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.

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TITHING IS A COVENANT WALK.

Tithing is for those in covenant relationship with God. So don't be concerned about unbelievers who seem to be making it without tithing. Once you are in covenant with God, you are expected to tithe to be blessed more and more. Only the Jews tithed because they were the only people in covenant with God. Now that you are in covenant with God through Christ, practice tithing for that is God's way of prosperity.

BRING THE TITHE INTO GOD'S STOREHOUSE

Mal 3:10

10 Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.

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From the above passage, we learn the following:

1. God is expecting to receive your tithe from your income.
2. God is expecting the WHOLE tithe, not half measure, or what you think the tithe should be. So you must learn to keep record of your sales and transactions to be able to calculate the accurate amount. He that knows the number of the hair on your head knows the true tithe to be given.

Matt 10:30-31

30 And even the very hairs of your head are all numbered. 31 So don't be afraid; you are worth more than many sparrows.

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3. God expects you to bring your tithe each time it is due to his storehouse. His storehouse is your local church where you are being fed with the word of God, so that the work of God will go on as the Ministers are taking care of, and there is money to carry on the work.
4. You have no right to take God's tithe and give it to someone to meet a need. Send your tithe to the storehouse, while you give to meet the person's need from your own 90%.
5. You are not the store house manager, so don't manage God's tithe for him. In the scripture, many people lost their lives because they tried to perform responsibilities that are not theirs. Leave the management of the tithe to those assigned by God. If they mismanage it, they will account to God. You don't have to know what the church does with the money before you tithe. Tithing is a covenant between you and God. You are not tithing to man or church, but to God. No church or man can reward you for your tithe. It is God that will reward you. Tithe to Him.
6. Don't make the mistake of planning your budget on 100% of your income. 10% is not yours. Plan on 90%.
7. You don't use your tithe to fulfill a pledge made or to meet another need in the church. All gifts or donations should be made from your 90%. Your tithe should be left as your tithe. **Don't borrow from it, for you may never be able to pay it.** Stop postponing the giving of your tithes to God.

HOW TO GIVE YOUR TITHE

1. Give it as first fruit: It should be set aside before you start spending from the money.

Prov 3:9-10

9 Honor the LORD with your wealth, with the firstfruits of all your crops; 10 then your barns will be filled to overflowing, and your vats will brim over with new wine.

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2. Give it in the spirit of thanksgiving and appreciation.
3. Take it in your hands and thank God for his blessings, health, strength and favour that made it possible to have what you have now. Then, tell him that you have come with his share to appreciate him as he has commanded that you do. Demand the fulfillment of his promised blessings to tithers. Pray this prayer before you leave your house. When you get to church, worship him again and offer it.

Deut 26:1-15

26:1 When you have entered the land the LORD your God is giving you as an inheritance and have taken possession of it and settled in it, 2 take some of the firstfruits of all that you produce from the soil of the land the LORD your God is giving you and put them in a basket. Then go to the place the LORD your God will choose as a dwelling for his Name 3 and say to the priest in office at the time, "I declare today to the LORD your God that I have come to the land the LORD swore to our forefathers to give us." 4 The priest shall take

the basket from your hands and set it down in front of the altar of the LORD your God. 5 Then you shall declare before the LORD your God: "My father was a wandering Aramean, and he went down into Egypt with a few people and lived there and became a great nation, powerful and numerous. 6 But the Egyptians mistreated us and made us suffer, putting us to hard labor. 7 Then we cried out to the LORD, the God of our fathers, and the LORD heard our voice and saw our misery, toil and oppression. 8 So the LORD brought us out of Egypt with a mighty hand and an outstretched arm, with great terror and with miraculous signs and wonders. 9 He brought us to this place and gave us this land, a land flowing with milk and honey; 10 and now I bring the firstfruits of the soil that you, O LORD, have given me." Place the basket before the LORD your God and bow down before him. 11 And you and the Levites and the aliens among you shall rejoice in all the good things the LORD your God has given to you and your household.

12 When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the alien, the fatherless and the widow, so that they may eat in your towns and be satisfied. 13 Then say to the LORD your God: "I have removed from my house the sacred portion and have given it to the Levite, the alien, the fatherless and the widow, according to all you commanded. I have not turned aside from your commands nor have I forgotten any of them. 14 I have not eaten any of the sacred portion while I was in mourning, nor have I removed any of it while I was unclean, nor have I offered any of it to the dead. I have obeyed the LORD my God; I have done everything you commanded me. 15 Look down from heaven, your holy dwelling place, and bless your people Israel and the land you have given us as you promised on oath to our forefathers, a land flowing with milk and honey."

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4. Give it willingly cheerfully and delightfully for God loves a cheerful giver.

2 Cor 9:7

7 Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.

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EXPECT A HARVEST

Mal 3:10-12

10 Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. 11 I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit," says the LORD Almighty. 12 "Then all the nations will call you blessed, for yours will be a delightful land," says the LORD Almighty.

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God never demands anything without promising a reward to the obedient. He wants the invitee to keep his or her eyes on the promised blessing. You can't give God something for nothing. He wants to bless you, and he will bless you. He wants you to expect in return for your tithing.

1. Open heavens

When the heavens open, rain will fall for fruitfulness. Therefore, God wants the tither to expect all that is needed - wisdom ideas, connection, favour, power - for fruitfulness to be rained down on him as at when needed. More fruitfulness is guaranteed as a faithful, delightful tither.

2. Overflowing blessing

The desire of God is to bless you to the level you can't accommodate. Expect it, it will come.

3. He will rebuke every kind of pests or devourer that will want to devour your job, business education, carrier or finances.

He will prevent an abortion of your dreams and expectations. If you are not a tither, he can't perform this role for you. But, if you are a faithful tither, you will be sure that when the enemy rises against you, and you call on him, he will quickly arise to your rescue.

4. The favour of God will overflow in your life such that men can see and acknowledge.

Expect all these blessings as you tithe. God cannot lie and he has not changed his mind about these promises to tithers. Be a faithful, delightful, cheerful tither. God bless you.

CAUTION:

1. Never stop tithing because things became a little difficult for you financially. It may be an attempt by the enemy to stop you and open the door to afflict you financially.
2. Never refuse to tithe because the Pastor preached a message you did not like or because you were rebuked for the evil you did. This can close your heaven and make it look like brass.
3. Never stop tithing because you are paying a loan that you took. As long as you are working and earning money, you must keep tithing. Those of you who are living on deficit – borrowing from your company or spending company money because it is at your disposal, beware! You will always have problems and suffer losses because you don't tithe anymore. The reason is that you don't have anymore cash or only little cash coming in at the end of the month after the company has deducted all you spent. If you don't break this habit, you will continue to have the ugly experience you have been having.
4. Tithing is a faith walk; therefore you must continue to tithe in anticipation of a bumper harvest that will not fail to come in the near future.
5. Tithing is not gambling. Never stop tithing because the immediate money you thought will come into your hand after tithing did not come in.
6. Needs will never finish. The more money you have, the more needs arise. Never refuse to tithe or postpone your tithe because of needs. It can open the door for the devourer.
7. Never think that you are enriching your Pastor with your tithes each time you tithe, and you are getting poorer while he is getting richer. That is the devil trying to pollute your mind and keep you poor all your life. Each time you tithe, you are giving to God and not man, though a man may receive it from you on behalf of God. Never refuse to, or stop tithing, your future lies on it.

SUCCESS TIT-BITS

1. **Change brings progress and upliftment - It is inevitable if success must be attained. Change that which needs to be changed in your life, attitude and methodology.**
2. **Have a definite purpose in life, and pursue it with all your heart, and you will achieve it.**
3. **Fasting and Prayer will not set you free where truth and the application of truth will.**
4. **Prosperity does not answer to prayer, but to giving.**
5. **For every giving, there is a receiving.**
6. **There is a place of abundance for every man. Find yours.**
7. **Sensitivity to the Holy Spirit will bring you to the place of abundance.**
8. **Don't kill the dream - Execute it!**
9. **Don't play with that idea running through your mind it may be what God will use to change your world.**
10. **Procrastination is the thief of time. It is an enemy of progress. Kill it, before it kills your opportunity to make it.**

11. Always act now!
12. Success is not by chance but by choice.
13. Tithing secures open heavens, and open heavens guarantees rain.
14. As rain is for fruitfulness so are ideas.
15. Every great achievement started as an idea. Every invention is a manifestation of an idea.
16. What the mind of man can conceive, it can achieve.
17. There is more hope for the open- minded than for the narrow minded.
18. Wisdom is for those who seek it.
19. You can if you believe you can.

WISDOM FOR ASSOCIATION

1. Those you hear always have influence over you.
2. What you see friends do repeatedly, you are likely to copy consciously or unconsciously.
3. Evaluate your relationships from time to time in order to eliminate the unnecessary, and redefine the necessary.
4. Your friends are your future.
5. Sometimes, your family is bad company, keep company with those who will make your dreams come through.
6. "Bad company corrupts good character" (1 Cor. 15 : 33).
7. The one whom you follow you learn his ways.
8. Friendship is transference of spirits, moods, ideologies, philosophies, and character.
9. Friends create cover, enemies create change by exposing your weaknesses.
10. Your friend is one who talks not about your weaknesses but your dreams.
11. Let go off unrewarding friendships.
12. "He who walks with the wise grows wise, but a companion of fools suffers harm" (Prov. 13 : 20).

RENEWING THE MIND

1. Holiness is possible if you will think holy thoughts.
2. Those who live according to the sinful nature do so because they set their minds (think thoughts) on what that nature desires. (Rom. 8:5) Those who live in the spirit do so because they set their minds on the things that gratify the Holy Spirit.
3. You are unholy and sinful because you entertain unholy and sinful thoughts.
4. You are what you are what you think.
5. You are filled with bitterness because you think angry and bitter thoughts.

6. **Happiness, joy, sorrow, pain and sadness are moods influenced and determined by your thoughts**
8. **Your habits and character are all reflections of your thoughts.**
9. **Your life is a reflection of your thoughts.**
10. **Think right to live right. Think holy to be Holy. Think love to be a lover. Think mercy to be merciful. Think positive to live a positive life. You are what you think.**