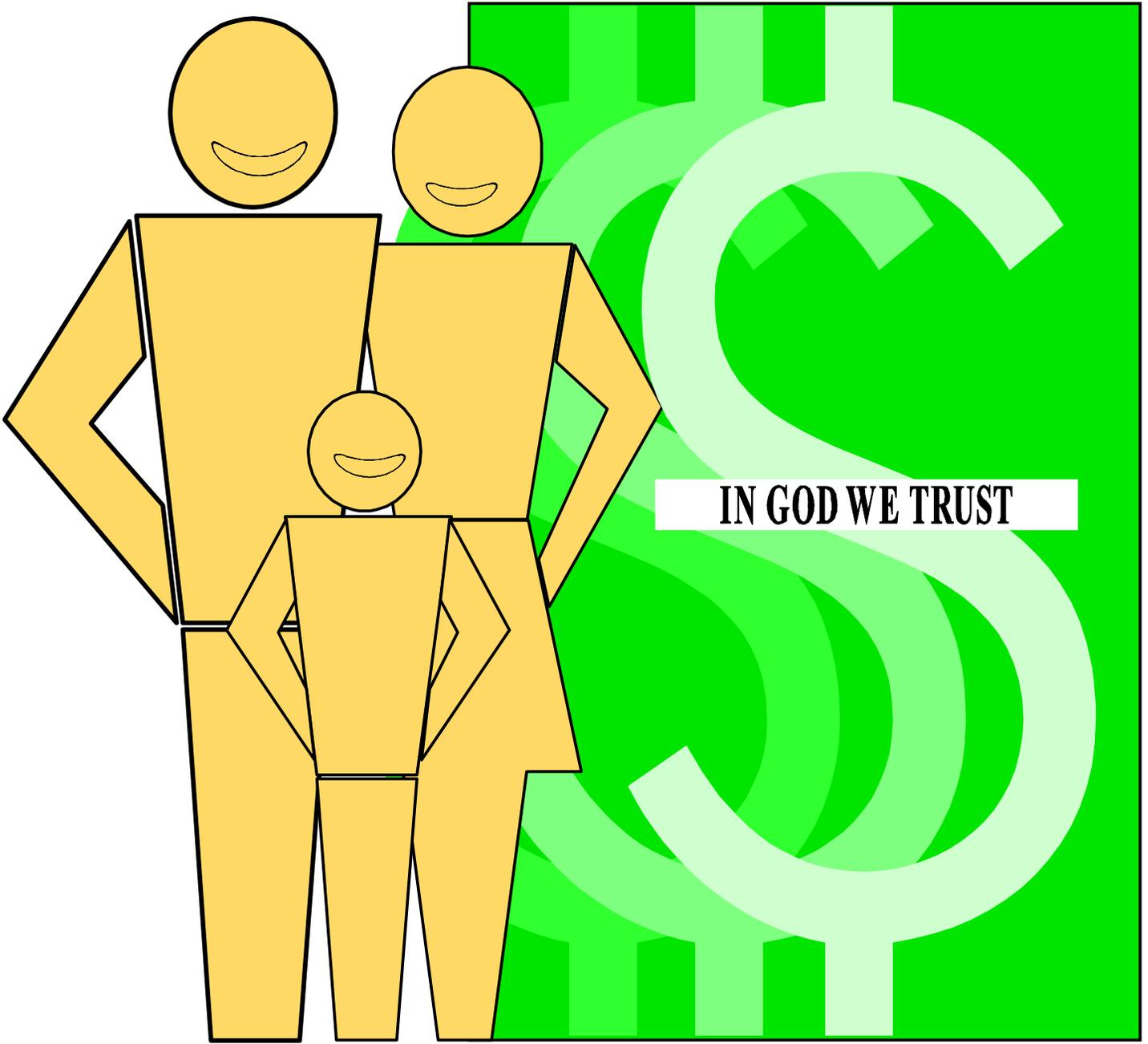


TITHES AND OFFERINGS



IN GOD WE TRUST

TITHES and OFFERINGS

A Study guide for Leaders in the Body of Christ

BY TIMOTHY II

TITHES AND OFFERINGS

INTRODUCTION:

Giving “Tithes and Offerings” is a very important part of the Christian life.

Today there is much confusion about the Giving of “Tithes and Offerings” and because of this, many Christians are leading a defeated life. The reason for leading a defeated life is if we do not Give our “Tithes and Offerings **regularly** (Faithfully), God will not bless us.

Some Churches and Ministries receive “Tithes and Offerings” much like yo-yos. Their income constantly goes up and down because of the inconsistent Giving by Christians. This Study Guide has been written to help clear up the confusion about Giving “Tithes and Offerings”, and to help the ‘Body of Christ’ to fulfill their obligations and become the type of Christians that God would have them to be.

God says that when we do not **regularly** (Faithfully) Give Him our “Tithes and Offerings”, we have become ‘Backslidden’ and need to Repent and return unto Him.

Mal 3:7

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?

This may be hard to believe, but the Bible states that when we do not **regularly** (Faithfully) Give our “Tithes and Offerings” to God we are **robbing** Him!

Mal 3:8

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

Even a Nation as a whole is responsible for Giving “Tithes and Offerings” to God. If they do not give them, they will receive a curse, just as Christians do that do not Give.

Mal 3:9

9 Ye are cursed with a curse: for ye have robbed me, even this whole nation.

Many Christians Give “Tithes and Offerings”, but do so sparingly. Sometimes they give less than they should. Other times they give when they feel in the mood. Other times they give only when they attend Church. Do you realize, that when you miss Church when you are ill, on vacation, or even doing ministry elsewhere, you still are **robbing** God if you do not make up the payment of your “Tithes and Offerings”.

Churches still have bills to pay on a regular basis, and Pastors/Priests still have to eat regularly regardless of whether you are in attendance or not.

Churches would have less problems with their finances if Christians would realize that their **regular** obligations of Giving “Tithes and Offerings” are **to** God, and not to Man!

Amen!

I. TITHES:

The first part of this Study that we will cover is about “Tithes”.

A. THE MEANING OF THE WORD TITHES:

The following is the meaning of the word “Tithes” according to the Dictionary, and the Hebrew and Greek meanings in the Bible. The Dictionary which is written by men may or may not be completely correct, but is used simply for an explanation in the English language.

THE DICTIONARY STATES:

Tithes:

tithe **1.a.** A tenth part of one's annual income contributed voluntarily or due as a tax, especially for the support of the clergy or church. **b.** The institution or obligation of paying tithes. **2.** A tax or an assessment of one tenth. **3.a.** A tenth part. **b.** A very small part. **--tithe** *v.* **tithed, tith-ing, tithes.** **1.** To contribute or pay a tenth part of (one's annual income). **2.** To levy a tithe on. To pay a tithe. **--tith`a·ble** *adj.* **-- tith`e.**

HEBREW:

Tithes:

4643 **ma` aser** (mah-as-ayr');
or **ma` asar** (mah-as-ar'); and (in plural) feminine **ma` asrah** (mah-as-raw'); from 6240; **a tenth; especially a tithe:**
KJV-- **tenth (part), tithe (-ing).**

6237 **`asar** (aw-sar');
a primitive root (ident. with 6238); to accumulate; but used only as denominative from 6235; **to tithe, i.e. to take or give a tenth:**
KJV-- **give (take) the tenth, (have, take) tithe (-ing, -s).**

GREEK:

Tithes:

586 **apodekatoo** (ap-od-ek-at-o'-o);
from 575 and 1183; **to tithe** (as debtor or creditor):
KJV-- **(give, pay, take) tithe.**

1181 **dekate** (dek-at'-ay);
feminine of 1182; **a tenth, i.e. as a percentage or (tech.) tithe:**
KJV-- **tenth (part), tithe.**

1183 **dekatoos** (dek-at-o'-o);
from 1181; **to tithe, i.e. to give or take a tenth:**
KJV-- **pay (receive) tithes.**

B. ALL ABOUT TITHES:

“Tithes” consist of Giving a percentage (usually 10%) of our annual financial income and/or any of the first-fruits or gains that we might receive.

To think of a “Tithe” correctly, it is what we **owe** to God and should not be considered as belonging to us. The “Tithe” should be subtracted from our income or increase **before** any of our debts are paid.

“Tithes” are to be given on a **regular** basis, and are not given occasionally nor are they one time gifts.

Some people “Tithe” out of their ‘gross’ income and others out of their ‘net’ income.

The answer to which is correct is very simple:

If you “Tithe” out of your ‘gross’ income on a weekly or monthly basis, you have “Tithed” out of your total earned income before any deductions have been made.

Therefore, you do not have to “Tithe” on your earned income if you receive a gain on your income tax return at the end of the year. However, if you receive any other kind of gains, these still need to have a “Tithe” taken from them.

If you “Tithe” out of your ‘net’ income, you have “Tithed” after all deductions have been made. Therefore, you need to also “Tithe” out of your earned income if you receive a gain on your income tax return at the end of the year, as well as any other kind of gains you might receive.

If you own a business, it is important to “Tithe” at least 10% out of your business as well as out of your personal salary. You will be amazed how God will bless your business if you do.

Churches should also “Tithe” at least 10% out of their gains as well as the Pastor/Priests out of their personal salary.

Some Christians believe that because we are no longer under the Law of the Old Testament, we no longer have to give 10% of what we gain. This is usually based on (2 Cor. 9:7) which says we should give according as we purpose in our heart, and not grudgingly, or of necessity. When we read this Scripture, however, we should think of this as being our **attitude** when we give our “Tithes”, and not as a replacement of what we **owe** to God.

C. MELCHIZEDEK/MELCHISEDEC:

“Tithes” are first mentioned in the Book of Genesis. It is here that Abraham first gave “Tithes” to Melchizedek/Melchisedec.

I believe that the 10% “Tithe” that was given to Melchisedec by Abraham, which is mentioned in both the Old and the New Testaments, was given as an example for all of us Christians as well as for the Jews. I believe Melchisedec was actually God the Son Jesus. This seems obvious because Abraham would not have given “Tithes” to any other than to God. I also believe that since **the Law was not in effect** when Abraham gave “Tithes” to Melchizedek/Melchisedec, and since Jesus is the same yesterday, today and forever, **He** is **always** worthy of **at least** 10% of our “Tithes”. (Hebrews 13:8)

(Read the Study Guide “The Priesthood of Melchizedek” by Timothy II)

The following are the supporting Scriptures:

Gen 14:14-24

14 **And when Abram** heard that his brother was taken captive, he armed his trained servants, born in his own house, three hundred and eighteen, and pursued them unto Dan.

15 And he divided himself against them, he and his servants, by night, and smote them, and pursued them unto Hobah, which is on the left hand of Damascus.

16 And he **brought back all the goods**, and also brought again his brother Lot, and his goods, and the women also, and the people.

17 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.

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 gave him 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.

Heb 7:1-4

1 **For this Melchisedec**, king of Salem, **priest of the most high God, who met Abraham** returning from the slaughter of the kings, **and blessed him**;

2 **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;

3 **Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually**.

4 **Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils**.

Heb 7:6-8

6 **But he whose descent is not counted from them received tithes of Abraham**, and blessed him that had the promises.

7 And without all contradiction the less is blessed of the better.

8 **And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth**.

D. TO WHOM OR WHERE SHOULD WE TITHE?

We should “Tithe” to the work of the Lord that we are mainly involved with. (Malachi 3:10) This is usually the local Church where you attend. This is the place that God would have you to support with your minimum of 10% “Tithes”. Your local Church may consist of a Home Church or Fellowship, which is especially true in third world or oppressed countries. (Romans 16:3-5 1 Cor. 16:19)

Deut 12:6 (When in unrest give your “Tithes” – See Deut 12:1, 5)

6 **And thither ye shall bring** your burnt offerings, and your sacrifices, and **your tithes**, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks:

Deut 12:11 (When in rest give your “Tithes” – See Deut 12:9, 10)

11 **Then there shall be a place which the LORD your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you;** your burnt offerings, and your sacrifices, **your tithes**, and the heave offering of your hand, and all your choice vows which ye vow unto the LORD:

Neh 10:35-39

35 **And to bring the firstfruits** of our ground, and the firstfruits of all fruit of all trees, **year by year, unto the house of the LORD:**

36 Also the firstborn of our sons, and of our cattle, as it is written in the law, and the firstlings of our herds and of our flocks, **to bring to the house of our God, unto the priests that minister in the house of our God:**

37 **And that we should bring the firstfruits** of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, **unto the priests, to the chambers of the house of our God; and the tithes** of our ground unto the Levites, **that the same Levites might have the tithes in all the cities of our tillage.**

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.

39 For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers: **and we will not forsake the house of our God.**

Heb 7:5

5 **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:

If you cannot “Tithe” to the Church you attend out of your heart, and not grudgingly, or feeling that it is a necessity; then perhaps you are in the wrong Church, or you need to get your heart right with the Lord!!

E. TITHES BELONG TO THE LORD:

“Tithes” belong to the Lord and are Holy unto Him. “Tithes” come from the gain of any of our first-fruits, such as from seeds of the land, the fruit of trees, and/or the flocks and herds, etc. This makes us accountable for the 10% “Tithe” year by year.

Lev 27:30

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.**

Lev 27:32

32 **And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.**

Deut 14:22

22 **Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.**

F. THE 5% TITHE ABOVE THE 10%:

If you want to borrow (redeem) part of your “Tithes”, perhaps because of some need, you are to add another fifth or 5% to the value of the “Tithe” when you repay it to the Lord. Since the 10% “Tithe” belongs to God, you are not borrowing from yourself, but from God; and **He requires 5 % interest on the loan!**

Lev 27:31

31 **And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.**

In English this translates from the Hebrew:

“If any person in any wise purchases or ransoms of his 10% Tithes, he shall add again or increase more, above or over, also a fifth part or 5%.”

G. THE ORDER OF THE TITHES WITHIN THE CHURCH:

There is an order to God’s plan for the “Tithes” within the Church. First the Flock or people “Tithe” to the Church. Then after the Church costs are taken care of, the rest of the “Tithes” are divided as a salary or income for the Pastors/Priests, followed by the Evangelists/Missionary’s, Teachers/Elders, Worship Leaders/Deacons/Janitors, and the Orphans/Widows/Strangers. Of course who will receive a salary or income depends on the amount of the “Tithes” available.

PASTORS/PRIESTS:

In the following Scriptures, God commands the Children of Israel (which represent the Flock), to Give their “Tithes” to the Levites and Priests (which represent the Pastors/Priests in the Church of today).

The Bible states that we are to "Tithe" to our local Church in order to support the Pastors/Priests for their Service to the Congregation.

Num 18:21

21 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.**

Num 18:24

24 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** (portion).

2 Chr 31:4-6

4 Moreover **he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD.**

5 And as soon as the commandment came abroad, **the children of Israel brought in abundance** the firstfruits of corn, wine, and oil, and honey, and of all the increase of the fields; and **the tithe of all things brought they in abundantly.**

6 And concerning the children of Israel and Judah, that dwelt in the cities of Judah, **they also brought in the tithe** of oxen and sheep, and **the tithe of holy things which were consecrated unto the LORD their God, and laid them by heaps.**

Ezek 44:30

30 **And the first of all the firstfruits of all things**, and every oblation of all, of every sort of your oblations, **shall be the priest's: ye shall also give unto the priest the first of your dough, that he (God) may cause the blessing to rest in thine house.**

God warns us:

Deut 12:19

19 **Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth.**

Deut 14:27

27 **And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance** (portion) **with thee.**

APOSTLES/PROPHETS:

Today, many Pastors/Priests “Tithe” back into their own Church. I believe the Bible teaches that Pastors/Priests are to “Tithe” to the Apostles/Prophets.

Although this is rarely done today, I believe it will increase as the Lord reveals His Will in these last days.

In the following Scriptures, the Levites and Priests (which represent the Pastors/Priests of today), “Tithe” from their income or gain to the Chief Priest Aaron, (which represents the Apostles/Prophets of today). (Hebrews 3:1) This is called a heave offering.

Num 18:25-28

25 And the LORD spake unto Moses, saying,

26 **Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe.**

27 And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress.

28 **Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD's heave offering to Aaron the priest.**

Heb 7:9

9 And as I may so say, **Levi also, who receiveth tithes, payed tithes** in Abraham.

The reason the Pastors/Priests are to pay “Tithes” to the Apostles/Prophets is that they have no inheritance nor part in the Churches because they work **between** the Churches.

Num 18:20

20 **And the LORD spake unto Aaron, Thou shalt have no inheritance (portion) in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel.**

The Apostle Paul declared that he did not have to work at a job for a living although he chose to do so. (Acts 18:1-3) This means he could rely on “Tithes” from the Churches.

1 Cor 9:6

6 **Or I only and Barnabas, have not we power to forbear working?**

EVANGELISTS/MISSIONARYS:

Churches need to support their Evangelists from the “Tithes” given to their Church. This is because the Evangelists remain a part of the local Church and should be **sent out** to Preach the Gospel. These Evangelists are the Missionary’s of today that Preach in the Streets or travel to foreign countries.

Deut 25:4

4 **Thou shalt not muzzle the ox when he treadeth out the corn.**

1 Cor 9:9

9 For it is written in the law of Moses, **Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen?**

1 Cor 9:10

10 Or saith he it altogether for our sakes? For our sakes, no doubt, **this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope.**

Rom 10:14-15

14 How then shall they call on him in whom they have not believed? and how shall they believe in him of whom they have not heard? and **how shall they hear without a preacher?**

15 **And how shall they preach, except they be sent?** as it is written, How beautiful are the feet of them that preach the gospel of peace, and bring glad tidings of good things!

1 Cor 9:14

14 **Even so hath the Lord ordained that they which preach the gospel should live of the gospel.**

TEACHERS/ELDERS:

Teachers of the Word that are Elders, may receive support from the "Tithes" to the Church.

1 Tim 5:17-18

17 **Let the elders that rule well be counted worthy of double honour, especially they who labour in the word and doctrine** (teaching).

18 For the scripture saith, **Thou shalt not muzzle the ox that treadeth out the corn. And, The labourer (teacher) is worthy of his reward.**

WORSHIP LEADERS/DEACONS/JANITORS:

Part of the "Tithes" given to the Church may be given to the Chief Singers (which represent the Worship Leaders of today), and to the Porters (which represent today's Deacons or Door Keepers or Janitors).

Neh 12:45-47

45 **And both the singers and the porters kept the ward of their God**, and the ward of the purification, according to the commandment of David, and of Solomon his son.

46 For in the days of David and Asaph of old **there were chief of the singers**, and songs of praise and thanksgiving unto God.

47 **And all Israel** in the days of Zerubbabel, and in the days of Nehemiah, **gave the portions of the singers and the porters, every day his portion:** and they sanctified holy things unto the Levites; and the Levites sanctified them unto the children of Aaron.

Neh 13:4-5

4 And before this, **Eliashib the priest, having the oversight of the chamber of the house of our God**, was allied unto Tobiah:

5 **And he had prepared for him a great chamber**, where aforetime they laid the meat offerings, the frankincense, and the vessels, **and the tithes** of the corn, the new wine, and the oil, **which was commanded to be given to the Levites, and the singers, and the porters; and the offerings of the priests.**

ORPHANS/WIDOWS/STRANGERS:

"Tithes" given to the Church are also to be shared with the Orphans, Widows and Strangers. Every three years the yearly "Tithe" of the Jews was stored and shared by the

Levites (which represents the Pastors/Priests), with the orphans, the widows and strangers within the city. Regardless of how it is done, it still **must** be done today! (Isaiah 10:1-2)

Deut 14:28-29

28 **At the end of three years thou shalt bring forth all the tithes of thine increase the same year, and shalt lay it up within thy gates:**

29 **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.**

H. OVERSEEING THE TITHES:

Leaders are to be appointed to oversee the storage of the “Tithes”. Today this usually consists of Administrative Assistants, Assistant Pastors, Treasurers or Bookkeepers that keep the Books and are responsible for the banking and distribution of the “Tithes”.

2 Chr 31:11-12

11 **Then Hezekiah commanded to prepare chambers in the house of the LORD;** and they prepared them,

12 **And brought in the offerings and the tithes and the dedicated things faithfully: over which Cononiah the Levite was ruler, and Shimei his brother was the next.**

Neh 12:44

44 **And at that time were some appointed over the chambers for the treasures, for the offerings, for the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.**

Neh 13:13

13 **And I made treasurers over the treasuries, Shelemiah the priest, and Zadok the scribe, and of the Levites, Pedaiah: and next to them was Hanan the son of Zaccur, the son of Mattaniah: for they were counted faithful, and their office was to distribute unto their brethren.**

Here the Chief Porters who were Levites (much like the Deacons of today) were over the physical chambers and treasuries of the Church. They lived near the Church, so that they could open the doors each morning.

1 Chr 9:26-27

26 **For these Levites, the four chief porters, were in their set office, and were over the chambers and treasuries of the house of God.**

27 **And they lodged round about the house of God, because the charge was upon them, and the opening thereof every morning pertained to them.**

I. TITHES NOT GIVEN CORRECTLY:

When we do not give our “Tithes” correctly, it may force those that are supposed to receive the “Tithes” as a salary or income to have to go to work. This is especially true with Pastors/Priests who many times have to have full or part time jobs in order to survive. This causes the House of God to function improperly and may become ‘out of order’!

An exception to this rule is when a Pastor/Priest is just starting a new Church. Since it takes a while for the Church body to grow, and for sufficient “Tithes” to become available for the Pastor/Priest’s personal income, it would seem that working at a job would be alright for a period of time. If this persists over a long period of time, however, it could mean that the Pastor/Priest may not be Called by the Lord, or the Church was never intended to exist. (Ephesians 4:8, 11 2:20)

The example given here shows that when the Leaders did not receive “Tithes”, they had to work in the fields.

Neh 13:9-12

9 Then I commanded, and they cleansed the chambers: and thither brought I again the vessels of the house of God, with the meat offering and the frankincense.

10 **And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field.**

11 **Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place.**

12 **Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries.**

Some Leaders Give their “Tithes”, but leave out more important matters such as mercy, faith, judgment and Love. You need to do all these things.

Matt 23:23

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.**

Luke 11:42

42 **But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.**

We should take no Pride in Giving our “Tithes”.

Luke 18:9-14

9 **And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others:**

10 Two men went up into the temple to pray; the one a Pharisee, and the other a publican.

11 **The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican.**

- 12 I fast twice in the week, **I give tithes of all that I possess.**
- 13 **And the publican**, standing afar off, would not lift up so much as his eyes unto heaven, but **smote upon his breast, saying, God be merciful to me a sinner.**
- 14 **I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted.**

J. THE CONCLUSION OF TITHES:

In the conclusion of “Tithes”, we should rejoice in everything that God gives us, and to rejoice that we are **able to** “Tithe”. Also in knowing that we have obeyed all that God has **commanded** us to do.

Deut 26:10-14

- 10 **And now, behold, I have brought the firstfruits of the land, which thou, O LORD, hast given me.** And thou shalt set it before the LORD thy God, and worship before the LORD thy God:
- 11 **And thou shalt rejoice in every good thing which the LORD thy God hath given unto thee**, and unto thine house, thou, and the Levite, and the stranger that is among you.
- 12 **When thou hast made an end of tithing all the tithes of thine increase** the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;
- 13 **Then thou shalt say before the LORD thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them:**
- 14 I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but **I have hearkened to the voice of the LORD my God, and have done according to all that thou hast commanded me.**

II. OFFERINGS:

The second part of this Study we will cover is about “Offerings”. “Offerings” are those monies or gifts that are “Offered” up to the Lord that are above and beyond the 10% “Tithe”. Once you have met your obligation of your “Tithe”, then you may give an “Offering”. Although “Offerings” are spontaneous in nature, God still requires that you give both “Tithes and Offerings”! (Malachi 3:8)

A. THE MEANING OF THE WORD OFFERINGS:

The following is the meaning of the word “Offerings” according to the Dictionary, and the Hebrew and Greek meanings in the Bible. The Dictionary which is written by men may or may not be completely correct, but is used simply for an explanation in the English language.

THE DICTIONARY STATES:**Offerings:**

of·fer·ing **1.** The act of making an offer. **2.** Something, such as stock, that is offered. **3.** A presentation made to a deity as an act of religious worship or sacrifice; an oblation. **4.** A contribution or gift, especially one made at a religious service.

of·fer, of·fered, of·fer·ing, of·fers. **1.** To present for acceptance or rejection; proffer. **2.a.** To put forward for consideration; propose. **b.** To present in order to meet a need or satisfy a requirement. **3.a.** To present for sale. **b.** To provide; furnish. **4.** To propose as payment; bid. **5.** To present as an act of worship. **6.** To exhibit readiness or desire to do; volunteer. **7.** To put up; mount. **8.** To threaten. **9.** To produce or introduce on the stage. **1.** To present an offering in worship or devotion. **2.** To make an offer or a proposal, especially of marriage. **3.** To present itself. **--of·fer** **1.** The act of offering. **2.** Something, such as a suggestion, proposal, bid, or recommendation, that is offered. **3.** *Law.* A proposal that if accepted constitutes a legally binding contract. **4.** The condition of being offered, especially for sale. **5.a.** An attempt; a try. **b.** A show of intention. **--of·fer·er** or **of·fer·or.**

HEBREW:**Offerings:**

5071 nedabah (ned-aw-baw');
from 5068; properly (abstractly) **spontaneity, or** (adjectively) **spontaneous; also** (concretely) **a spontaneous or** (by inference, in plural) **abundant gift:**
KJV-- **free (-will) offering, freely, plentiful, voluntary (-ily, offering), willing (-ly), offering).**

8641 teruwmah (ter-oo-maw');
or terumah (Deut. 1: 11) (ter-oo-maw'); from 7311; **a present (as offered up), especially in sacrifice or as tribute:**
KJV-- **gift, heave offering ([shoulder]), oblation, offered (-ing).**

4503 minchah (min-khaw');
from an unused root meaning to apportion, i.e. **bestow; a donation;** euphemistically, **tribute;** specifically **a sacrificial offering** (usually bloodless and **voluntary**):
KJV-- **gift, oblation, (meat) offering, present, sacrifice.**

GREEK:**Offerings:**

1435 doron (do'-ron);
a present; specially, a sacrifice:
KJV-- **gift, offering.**

4376 prosphora (pros-for-ah');

from 4374; presentation; concretely, **an oblation** (bloodless) or **sacrifice**:
KJV-- **offering (up)**.

B. ALL ABOUT OFFERINGS:

In the Old Testament, there were numerous types of “Offerings”, such as a burnt offering, a sin offering, a drink offering, a wave offering, a heave offering, a meat offering, a peace offering, a trespass offering, a jealousy offering, and an atonement money offering. The following Scripture is an example:

Exod 30:16

16 **And thou shalt take the atonement money of the children of Israel, and shalt appoint it for the service of the tabernacle of the congregation; that it may be a memorial unto the children of Israel before the LORD, to make an atonement for your souls.**

Since Jesus paid the price on the Cross for such “Offerings” as a sin offering, a trespass offering a jealousy offering, etc., we are no longer obligated under the Law to give them.

Heb 10:1

1 **For the law having a shadow of good things to come, and not the very image of the things, can never with those sacrifices which they offered year by year continually make the comers thereunto perfect.**

Heb 10:6

6 **In burnt offerings and sacrifices for sin thou hast had no pleasure.**

Heb 10:8-10

8 Above when he said, **Sacrifice and offering and burnt offerings and offering for sin thou wouldest not, neither hadst pleasure therein; which are offered by the law;**

9 Then said he, Lo, I come to do thy will, O God. **He taketh away the first, that he may establish the second.**

10 **By the which will we are sanctified through the offering of the body of Jesus Christ once for all.**

Heb 10:18

18 **Now where remission of these is, there is no more offering for sin.**

C. FREEWILL OR WILLING OFFERINGS:

Even though we are not under the Law to give “Offerings” for Sin, there **are** certain types of “Offerings” that I believe are still acceptable under the New Covenant, and meet God’s requirements.

They are: Freewill or Willing “Offerings” and Gift “Offerings”.

The following Scriptures are those dealing with Freewill or Willing “Offerings” that are valid for Christians today.

Freewill “Offerings” are given unto the Lord!

Lev 23:38

38 Beside the sabbaths of the LORD, and **beside your gifts**, and beside all your vows, and beside **all your freewill offerings, which ye give unto the LORD.**

Deut 16:10

10 And thou shalt keep the feast of weeks unto the LORD thy God **with a tribute of a freewill offering of thine hand, which thou shalt give unto the LORD thy God, according as the LORD thy God hath blessed thee:**

“Offerings” given Willingly may be given to the Church or for the building of a Church.

Ezra 7:16

16 **And all the silver and gold** that thou canst find in all the province of Babylon, **with the freewill offering of the people, and of the priests, offering willingly for the house of their God** which is in Jerusalem:

Exod 25:1-8 Exod 35:9

1 And the LORD spake unto Moses, saying,
2 **Speak unto the children of Israel, that they bring me an offering: of every man that giveth it willingly with his heart ye shall take my offering.**

“Offerings” may consist of things other than money.

3 **And this is the offering which ye shall take of them; gold, and silver, and brass,**
4 **And blue, and purple, and scarlet, and fine linen, and goats' hair,**
5 **And rams' skins dyed red, and badgers' skins, and shittim wood,**
6 **Oil for the light, spices for anointing oil, and for sweet incense,**
7 **Onyx stones, and stones to be set in the ephod, and in the breastplate.**
8 **And let them make me a sanctuary; that I may dwell among them.**

Freewill “Offerings” may be given to do the work in preparation for the service of the Church.

Exod 36:1-7

1 Then wrought Bezaleel and Aholiab, and every wise hearted man, in whom the LORD put wisdom and understanding to know **how to work all manner of work for the service of the sanctuary**, according to all that the LORD had commanded.
2 And Moses called Bezaleel and Aholiab, and every wise hearted man, in whose heart the LORD had put wisdom, even every one whose heart stirred him up to come unto the work to do it:
3 **And they received of Moses all the offering,** which the children of Israel had brought **for the work of the service of the sanctuary, to make it withal. And they brought yet unto him free offerings every morning.**

4 And all the wise men, that wrought all the work of the sanctuary, came every man from his work which they made;

This is a good lesson for today! When the “Offerings” begin to exceed what God has commanded, instead of building bigger Church buildings like we do today, we should **stop** bringing in **more** “Offerings”, and be satisfied with what God has commanded!!! Perhaps the “Offerings” would do better elsewhere.

5 And they spake unto Moses, saying, **The people bring much more than enough for the service of the work, which the LORD commanded to make.**

6 **And Moses gave commandment**, and they caused it to be proclaimed throughout the camp, saying, **Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing.**

7 **For the stuff they had was sufficient for all the work to make it, and too much.**

If you promise a Freewill “Offering” with your lips, it is the same as a vow to the Lord and **must** be kept.

Ps 119:108

108 **Accept, I beseech thee, the freewill offerings of my mouth, O LORD**, and teach me thy judgments.

Deut 23:23

23 **That which is gone out of thy lips thou shalt keep and perform; even a freewill offering, according as thou hast vowed unto the LORD thy God, which thou hast promised with thy mouth.**

D. GIFT OFFERINGS:

The following Scriptures deal with the “Offering” of Gifts.

Exod 28:38

38 And it shall be upon Aaron's forehead, that Aaron may bear the iniquity of the holy things, **which the children of Israel shall hallow in all their holy gifts**; and it shall be always upon his forehead, **that they may be accepted before the LORD.**

2 Chr 32:23

23 **And many brought gifts unto the LORD** to Jerusalem, and presents to Hezekiah king of Judah: so that he was magnified in the sight of all nations from thenceforth.

The “Offering” of Gifts should be given with the proper attitude when brought to the altar of the Church.

Matt 5:23-24

23 **Therefore if thou bring thy gift to the altar, and there rememberest that thy brother hath ought against thee;**

24 Leave there thy gift before the altar, and go thy way; first be reconciled to thy brother, and then come and offer thy gift.

A Gift “Offering” (not a bribe) may be given in secret to pacify an angry friend.

Prov 21:14

14 A gift in secret pacifieth anger: and a reward in the bosom strong wrath.

Gift “Offerings” were even given to Jesus.

Matt 2:11

11 And when they were come into the house, they saw the young child with Mary his mother, and fell down, and worshipped him: and when they had opened their treasures, they presented unto him gifts; gold, and frankincense, and myrrh.

E. WHO SHOULD WE MAKE OFFERINGS TO?

“Offerings” rather than restricted to your local Church, may be distributed to any Ministry or Work of the Lord whether in or outside the Church.

“Offerings” may be given on a regular basis, on occasion, or on a one-time basis as the Lord leads. The amount of the “Offering” is between you and the leading of the Lord. Just remember that what you **promise the Lord** you **must** give. It is not a game!

Remember what happened to Ananias and Saphaira. Although they made a vow to give all the money received on the land they sold, when they received it, they kept back part of it. This caused them to lie to the Holy Ghost. (Matthew 12:31-32 Hebrews 6:4-6)

Acts 5:1-11

1 But a certain man named Ananias, with Sapphira his wife, sold a possession,
2 And kept back part of the price, his wife also being privy to it, and brought a certain part, and laid it at the apostles' feet.

3 But Peter said, Ananias, why hath Satan filled thine heart to lie to the Holy Ghost, and to keep back part of the price of the land?

4 Whiles it remained, was it not thine own? and after it was sold, was it not in thine own power? why hast thou conceived this thing in thine heart? thou hast not lied unto men, but unto God.

5 And Ananias hearing these words fell down, and gave up the ghost: and great fear came on all them that heard these things.

6 And the young men arose, wound him up, and carried him out, and buried him.

7 And it was about the space of three hours after, when his wife, not knowing what was done, came in.

8 And Peter answered unto her, Tell me whether ye sold the land for so much? And she said, Yea, for so much.

9 Then Peter said unto her, How is it that ye have agreed together to tempt the Spirit of the Lord? behold, the feet of them which have buried thy husband are at the door, and shall carry thee out.

10 **Then fell she down straightway at his feet, and yielded up the ghost:** and the young men came in, and found her dead, and, carrying her forth, buried her by her husband.

11 **And great fear came upon all the church,** and upon as many as heard these things.

III. GIVING:

Giving is a general term which includes the Giving of “Tithes and Offerings”, Alms, Deeds, Gifts, or just Giving of one’s self to the ministry and needs of others.

A. THE MEANING OF THE WORD GIVING:

THE DICTIONARY STATES:

Giving:

Give, gave, giv-en, giv-ing, gives. **1.** To make a present of. **2.** To place in the hands of; pass. **3.** To deliver in exchange or recompense; pay. **4.** To convey by a physical action.. **5.** To accord or tender to another. **6.** To put temporarily at the disposal of. **7.** To entrust to another, usually for a specified reason. **8.** To convey or offer for conveyance. **9.** To devote or apply completely. **10.** To furnish or contribute. **11.** To offer in good faith; pledge. **12.** To allot as a portion or shared. **13.** To award as due. **14.** To submit for consideration, acceptance, or use. **15.** To be a source of; afford. **16.** To yield or produce. **17.** To bring forth or bear. **18.** To carry out (a physical movement). **19.** To permit one to have or take. **17.** To take an interest to the extent of. **1.** To make gifts or donations. **give away.** **1.** To make a gift of. **give of.** To devote or contribute. **give out.** **1.** To allow to be known; declare publicly. **2.** To send forth; emit. **3.** To distribute. **give over.** **1.** To hand over; entrust. **2.** To devote to a particular purpose or use. **3.** To surrender (oneself) completely. **give up.** **1.** To surrender. **2.** To devote (oneself) completely. **--idioms.** **give a good account of (oneself).** To behave or perform creditably. **give rise to.** To be the cause or origin of; bring about.

HEBREW:

5414 nathan (naw-than');

a primitive root; **to give**, used with greatest latitude of application (put, make, etc.): KJV-- **bestow, bring (forth, hither), distribute, do, give (forth, over, up), offer, ordain, pay, recompense, render, requite, restore.**

8248 shaqah (shaw-kaw');

a primitive root; to quaff, i.e. (causatively) to irrigate or furnish a potion to: KJV-- **cause to (give, give to, let, make to) drink, drown, moisten, water.** See 7937, 8354.

GREEK:

1394 dosis (dos'-is);

from the base of 1325; **a giving; by implication (concretely) a gift:**

KJV-- **gift, giving.**

1325 didomi (did'-o-mee);

a prolonged form of a primary verb (which is used as an altern. in most of the tenses); to give (used in a very wide application, properly, or by implication, literally or figuratively; greatly modified by the connection):

KJV-- adventure, bestow, **bring forth**, commit, **deliver** (up), **give**, grant, hinder, make, **minister**, number, offer, have power, put, receive, set, shew, smite (+with the hand), strike (+with the palm of the hand), suffer, take, utter, yield.

B. ALL ABOUT GIVING:

Because of God's Love, He expects us to "Give" to others, especially to the orphans, the widows, to strangers and our neighbors.

Deut 10:17-19

17 **For the LORD your God is God of gods, and Lord of lords**, a great God, a mighty, and a terrible, which regardeth not persons, nor taketh reward:

18 **He doth execute the judgment of the fatherless and widow, and loveth the stranger, in giving him food and raiment.**

19 **Love ye therefore the stranger: for ye were strangers in the land of Egypt.**

Prov 3:27-28

27 **Withhold not good from them to whom it is due, when it is in the power of thine hand to do it.**

28 **Say not unto thy neighbour, Go, and come again, and to morrow I will give; when thou hast it by thee.**

When we "Give" to the poor, the result will be that we shall be blessed and not lack anything.

Prov 21:25-26

25 The desire of the slothful killeth him; for his hands refuse to labour.

26 He coveteth greedily all the day long: but **the righteous giveth and spareth not.**

Prov 28:27

27 **He that giveth unto the poor shall not lack:** but he that hideth his eyes shall have many a curse.

Prov 22:9

9 **He that hath a bountiful eye shall be blessed; for he giveth of his bread to the poor.**

We are even to “Give” to our enemies.

Prov 25:21

21 **If thine enemy be hungry, give him bread to eat; and if he be thirsty, give him water to drink:**

If you want to be perfect, sell what you have and “Give” it to the poor.

Matt 19:21

21 Jesus said unto him, **If thou wilt be perfect, go and sell that thou hast, and give to the poor, and thou shalt have treasure in heaven:** and come and follow me.

C. OUR ATTITUDE ABOUT GIVING:

Our attitude about “Giving” affects both our “Giving” and our Receiving.

2 Cor 9:6-9

6 **But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully.**

We should maintain a cheerful attitude when “Giving”, because God Loves a cheerful “Giver”.

7 **Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.**

8 **And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work:**

9 **(As it is written, He hath dispersed abroad; he hath given to the poor: his righteousness remaineth for ever.**

D. GIVING BY THE CHURCHES:

Churches themselves are included in the need for “Giving”.

Paul gives us an example of a church “Giving” to the needs of an Apostle!

Phil 4:15-19

15 **Now ye Philippians know** also, that in the beginning of the gospel, when I departed from Macedonia, **no church communicated with me as concerning giving and receiving, but ye only.**

16 For even in Thessalonica **ye sent once and again unto my necessity.**

17 **Not because I desire a gift: but I desire fruit that may abound to your account.**

18 **But I have all, and abound: I am full, having received of Epaphroditus the things which were sent from you, an odour of a sweet smell, a sacrifice acceptable, wellpleasing to God.**

If Churches “Give” to the Apostle, God will supply all their needs.

19 But my God shall supply all your need according to his riches in glory by Christ Jesus.

Richer Churches need to “Give” to the **Poorer** Churches as well as to other Ministries.

2 Cor 9:1-5

1 For as touching the ministering to the saints, it is superfluous for me to write to you:

2 For I know the forwardness of your mind, for which I boast of you to them of Macedonia, that Achaia was ready a year ago; and **your zeal hath provoked very many.**

3 Yet have I sent the brethren, lest our boasting of you should be in vain in this behalf; that, as I said, ye may be ready:

4 Lest haply if they of Macedonia come with me, and find you unprepared, we (that we say not, ye) should be ashamed in this same confident boasting.

5 Therefore **I thought it necessary to exhort the brethren, that they would go before unto you, and make up beforehand your bounty, whereof ye had notice before, that the same might be ready, as a matter of bounty, and not as of covetousness.**

2 Cor 9:10-15

10 Now he that ministereth seed to the sower both minister bread for your food, and multiply your seed sown, and increase the fruits of your righteousness;)

11 Being enriched in every thing to all bountifulness, which causeth through us thanksgiving to God.

12 For the administration of this service not only supplieth the want of the saints, but is abundant also by many thanksgivings unto God;

13 Whiles by the experiment of this ministration they glorify God for your professed subjection unto the gospel of Christ, and for your liberal distribution unto them, and unto all men;

14 And by their prayer for you, which long after you for the exceeding grace of God in you.

15 Thanks be unto God for his unspeakable gift.

The **Poorer** Churches also need to learn to “Give” of what they have.

2 Cor 8:1-15

1 Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia;

2 **How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality.**

3 **For to their power, I bear record, yea, and beyond their power they were willing of themselves;**

4 **Praying us with much intreaty that we would receive the gift, and take upon us the fellowship of the ministering to the saints.**

5 **And this they did, not as we hoped, but first gave their own selves to the Lord, and unto us by the will of God.**

6 Insomuch that we desired Titus, that as he had begun, so he would also finish in you the same grace also.

7 Therefore, as ye abound in every thing, in faith, and utterance, and knowledge, and in all diligence, and in your love to us, see that ye abound in this grace also.

8 I speak not by commandment, but by occasion of the forwardness of others, and to prove the sincerity of your love.

9 **For ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich.**

10 And herein I give my advice: for this is expedient for you, who have begun before, not only to do, but also to be forward a year ago.

It is not how much you “Give”, but it is your willingness to “Give” according to what you have that is accepted by God.

11 **Now therefore perform the doing of it; that as there was a readiness to will, so there may be a performance also out of that which ye have.**

12 **For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not.**

13 For I mean not that other men be eased, and ye burdened:

This type of “Giving” is what will eventually bring a measure of equality to the Churches. However, by equality, I do not mean that all Churches will be equal in everything. God allows us to be unequal in different things, so that the Body of Christ can learn to depend on one another and to help one another.

14 **But by an equality, that now at this time your abundance may be a supply for their want, that their abundance also may be a supply for your want: that there may be equality:**

15 **As it is written, He that had gathered much had nothing over; and he that had gathered little had no lack.**

IV. ALMS AND DEEDS:

“Alms and Deeds” are what we Christians are encouraged to Give or Donate to others in honor of the Lord. They may or may not include money or gifts.

A. THE MEANING OF THE WORDS ALMS AND DEEDS:

What do the words “Alms and Deeds” mean?

THE DICTIONARY STATES:

alms Money, food or goods given as charity to the poor and needy.

deed 1. Something that is carried out; an act or action. 2. A usually praiseworthy act; a feat or exploit. 3. Action or performance in general.

HEBREW:

The word “Alms” is not used in the Old Testament, but the word “Deeds” is.

DEEDS:

2617 checed (kheh'-sed);

from 2616; **kindness; by implication (towards God) piety: rarely (by opposition) reproof, or (subject.) beauty:**

KJV-- **favour, good deed (-liness, -ness), kindly, (loving-) kindness, merciful (kindness), mercy, pity.**

GREEK:**ALMS:**

1343 dikaiosune (dik-ah-yos-oo'-nay);

from 1342; **equity (of character or act); specially (Christian) justification:**

KJV-- righteousness.

1654 eleemosune (el-eh-ay-mos-oo'-nay);

from 1656; **compassionateness, i.e. (as exercised towards the poor) beneficence, or (concretely) a benefaction:**

KJV-- **alms (-deeds).**

Beneficence is the state of being kind, charitable or beneficial, or a charitable Act or Gift. Benefaction is the act of conferring aid of some sort, or a charitable Gift or Deed.

DEEDS:

2041 ergon (er'-gon);

from a primary (but obsolete) ergo (**to work**); **toil (as an effort or occupation); by implication, an act:**

KJV-- **deed, doing, labour, work.**

B. A WORD FROM THE LORD:

All Christians are encouraged to give or do “Alms and Deeds”. There are many Christians throughout the world that are extremely poor, and may for a while be unable to pay their “Tithes and Offerings”.

Some have wondered what the Bible teaches about being able to substitute labor, work, or talents for their “Tithes and Offerings”.

I believe that this substitution **is** approved in the Bible and is known as “Alms and Deeds”.

Luke 11:41

41 **But rather give alms of such things as ye have;** and, behold, all things are clean unto you.

An example of Giving AlmsDeeds is the Disciple Dorcas. She made coats and garments for the widows.

Acts 9:36

36 **Now there was at Joppa a certain disciple named Tabitha, which by interpretation is called Dorcas: this woman was full of good works and almsdeeds which she did.**

Acts 9:39

39 Then Peter arose and went with them. When he was come, they brought him into the upper chamber: **and all the widows stood by him weeping, and shewing the coats and garments which Dorcas made, while she was with them.**

Therefore, the answer to this problem of not having enough finances for “Tithes and Offerings”, is to donate some of your time and/or skills to the Lord. This can be done by making yourselves available to people or groups who are usually in desperate need of help. The Lord will honor your efforts and then bless you financially so that you soon will be able to give the finances needed for your “Tithes and Offerings”.

Matt 25:35-40

35 **For I was an hungred, and ye gave me meat: I was thirsty, and ye gave me drink: I was a stranger, and ye took me in:**

36 **Naked, and ye clothed me: I was sick, and ye visited me: I was in prison, and ye came unto me.**

37 **Then shall the righteous answer him, saying, Lord, when saw we thee an hungred, and fed thee? or thirsty, and gave thee drink?**

38 **When saw we thee a stranger, and took thee in? or naked, and clothed thee?**

39 **Or when saw we thee sick, or in prison, and came unto thee?**

40 **And the King shall answer and say unto them, Verily I say unto you, Inasmuch as ye have done it unto one of the least of these my brethren, ye have done it unto me.**

C. HOW TO DO ALMS AND DEEDS:

The following Scriptures mention how to do “Alms and Deeds”.

In the New Testament, Jesus warns us **not** to do our “Alms” in front of men. This means that when we perform “Alms and Deeds”, do so without fanfare or the knowledge of others. If you do them with fanfare or the knowledge of others, you will lose your reward for your “Alms and Deeds” in Heaven.

Matt 6:1-4

1 **Take heed that ye do not your alms before men, to be seen of them: otherwise ye have no reward of your Father which is in heaven.**

2 **Therefore when thou doest thine alms, do not sound a trumpet before thee, as the hypocrites do in the synagogues and in the streets, that they may have glory of men. Verily I say unto you, They have their reward.**

3 **But when thou doest alms, let not thy left hand know what thy right hand doeth:**

4 **That thine alms may be in secret: and thy Father which seeth in secret himself shall reward thee openly.**

If you have more things than you need, sell some of what you have and give “Alms” so that you may build up your treasure in Heaven rather than here on earth.

Luke 12:33-34

33 **Sell that ye have, and give alms;** provide yourselves bags which wax not old, a **treasure in the heavens that faileth not**, where no thief approacheth, neither moth corrupteth.

34 **For where your treasure is, there will your heart be also.**

D. ASKING FOR ALMS AND DEEDS:

Although the following story is about healing, it also illustrates that when we are in need, we should not be afraid to ask for “Alms or Deeds” from other Christians. You may be surprised by what you might receive from the Lord.

Here a lame beggar receives a Gift of a miracle from Peter. (1 Corinthians 12:7, 10)

Acts 3:2-10

2 **And a certain man lame** from his mother's womb was carried, whom they **laid daily at the gate of the temple** which is called Beautiful, **to ask alms of them that entered into the temple;**

3 **Who seeing Peter and John about to go into the temple asked an alms.**

4 And Peter, fastening his eyes upon him with John, said, Look on us.

5 **And he gave heed unto them, expecting to receive something of them.**

6 **Then Peter said, Silver and gold have I none; but such as I have give I thee: In the name of Jesus Christ of Nazareth rise up and walk.**

7 And he took him by the right hand, and lifted him up: **and immediately his feet and ancle bones received strength.**

8 And he leaping up stood, and walked, and entered with them into the temple, walking, and leaping, and praising God.

9 **And all the people saw him walking and praising God:**

10 **And they knew that it was he which sat for alms at the Beautiful gate of the temple:** and they were filled with wonder and amazement at that which had happened unto him.

E. THE RESULTS AND EFFECTS OF GIVING ALMS AND DEEDS:

The results and effects of giving “Alms and Deeds” is that they are received in Heaven as a remembrance and a **memorial** before God!!

Acts 10:1-4

1 **There was a certain man in Caesarea called Cornelius**, a centurion of the band called the Italian band,

2 **A devout man, and one that feared God with all his house, which gave much alms to the people**, and prayed to God alway.

3 **He saw in a vision** evidently about the ninth hour of the day **an angel of God** coming in to him, and saying unto him, Cornelius.

4 **And when he looked on him**, he was afraid, and said, What is it, Lord? **And he said unto him, Thy prayers and thine alms are come up for a memorial before God.**

Acts 10:30-31

30 **And Cornelius said**, Four days ago I was fasting until this hour; and at the ninth hour I prayed in my house, and, **behold, a man stood before me in bright clothing**,

31 **And said, Cornelius, thy prayer is heard, and thine alms are had in remembrance in the sight of God.**

Paul confirmed that it is a blessing to give “Alms” and “Offerings” to his people (Nation).

Acts 24:17

17 **Now after many years I came to bring alms to my nation, and offerings.**

Moses was mighty in “Deeds”.

Acts 7:22

22 **And Moses** was learned in all the wisdom of the Egyptians, and **was mighty** in words and **in deeds**.

Nehemiah asked God not to forget the “ Good Deeds” that he had done for the House of God and the various Offices thereof.

Neh 13:14

14 **Remember me, O my God**, concerning this, **and wipe not out my good deeds that I have done for the house of my God, and for the offices thereof.**

God will render (recompense) to every person according to his/her “Deeds”.

Rom 2:6-7

6 **Who will render to every man according to his deeds:**

7 **To them who by patient continuance in well doing seek for glory and honour and immortality, eternal life:**

Rev 14:13

13 **And I heard a voice from heaven saying unto me, Write, Blessed are the dead which die in the Lord from henceforth: Yea, saith the Spirit, that they may rest from their labours; and their works (Deeds) do follow them.**

Remember, we are not Saved by our Works or Deeds (Ephesians 2:8, 9), however, we are created in Christ Jesus and a peculiar people zealous unto Good Works (Ephesians 2:10 Titus 2:14). Read: (James 2:14-18, 26)

V. SPECIAL EXAMPLES OF TITHES AND OFFERINGS:

The following Scriptures present ‘Special Examples’ of Giving “Tithes and Offerings”. Next time you feel that you have Given much, think upon these Scriptures and that will

help you to put it in the proper perspective. Maybe you will even begin to follow these examples!!

A. A 50% OFFERING:

Zacchaeus:

Zacchaeus was a Chief Publican that was rich. He gave 50% “Offerings” to the poor, and if he had taken anything falsely or unlawfully from anyone, he restored them 400%. Jesus honored Zacchaeus by abiding in and bringing Salvation to his house.

Luke 19:1-10

- 1 And Jesus entered and passed through Jericho.
- 2 And, behold, **there was a man named Zacchaeus, which was the chief among the publicans, and he was rich.**
- 3 And he sought to see Jesus who he was; and could not for the press, because he was little of stature.
- 4 And he ran before, and climbed up into a sycomore tree to see him: for he was to pass that way.
- 5 And **when Jesus came to the place, he looked up, and saw him, and said unto him, Zacchaeus, make haste, and come down; for to day I must abide at thy house.**
- 6 And he made haste, and came down, and received him joyfully.
- 7 **And when they saw it, they all murmured, saying, That he was gone to be guest with a man that is a sinner.**
- 8 **And Zacchaeus stood, and said unto the Lord; Behold, Lord, the half of my goods I give to the poor; and if I have taken any thing from any man by false accusation, I restore him fourfold.**
- 9 **And Jesus said unto him, This day is salvation come to this house, forasmuch as he also is a son of Abraham.**
- 10 For the Son of man is come to seek and to save that which was lost.

B. A 100% TITHE:

The Widow:

In the following Scriptures Jesus compared the “Tithes” of a poor Widow to some Rich men. Jesus praised the Widow because even though the Rich men gave much more in the amount of their “Tithes”, the poor Widow gave a 100% “Tithe” of all that she had! Theirs was given from their excess or abundance, hers was given from her poverty or deficit.

Luke 21:1-4

- 1 **And he (Jesus) looked up, and saw the rich men casting their gifts into the treasury.**
- 2 **And he saw also a certain poor widow casting in thither two mites.**
- 3 **And he said, Of a truth I say unto you, that this poor widow hath cast in more than they all:**

4 **For all these have of their abundance cast in unto the offerings of God: but she of her penury (poverty) hath cast in all the living that she had.**

C. THE RICH:

Notice that Jesus used stories that included the Rich. Zacchaeus was Rich and he did that which was right in the eyes of the Lord by his Giving. The Rich men in the story of the Widow, however, gave little of what they had compared to her.

The following are **commandments** for those that are Rich:

1 Tim 6:17-19

17 **Charge them that are rich in this world, that they be not highminded, nor trust in uncertain riches, but in the living God, who giveth us richly all things to enjoy;**

18 **That they do good, that they be rich in good works, ready to distribute, willing to communicate;**

19 **Laying up in store for themselves a good foundation against the time to come, that they may lay hold on eternal life.**

Here the Rich are warned not to oppress the poor and we are warned **not** to Give to the Rich!

Prov 22:16

16 **He that oppresseth the poor to increase his riches, and he that giveth to the rich, shall surely come to want.**

The Rich need to beware of Covetousness. Instead, they need to be Rich toward God.

Luke 12:15-21

15 **And he said unto them, Take heed, and beware of covetousness: for a man's life consisteth not in the abundance of the things which he possesseth.**

16 **And he spake a parable unto them, saying, The ground of a certain rich man brought forth plentifully:**

17 **And he thought within himself, saying, What shall I do, because I have no room where to bestow my fruits?**

18 **And he said, This will I do: I will pull down my barns, and build greater; and there will I bestow all my fruits and my goods.**

19 **And I will say to my soul, Soul, thou hast much goods laid up for many years; take thine ease, eat, drink, and be merry.**

20 **But God said unto him, Thou fool, this night thy soul shall be required of thee: then whose shall those things be, which thou hast provided?**

21 **So is he that layeth up treasure for himself, and is not rich toward God.**

VI. THE GOOD NEWS:

A. FOR FAITHFUL GIVERS OF TITHES AND OFFERINGS:

The ‘Good News’ for those that Give “Tithes and Offerings” regularly (Faithfully) is that they will receive blessings beyond description.

Prov 3:9-10

9 **Honour the LORD with thy substance, and with the firstfruits of all thine increase:**

10 **So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.**

Mal 3:10-11

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.**

And the Lord will rebuke the Devil for your sakes.

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.**

You and your Church will be blessed.

2 Chr 31:10

10 **And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the LORD, we have had enough to eat, and have left plenty: for the LORD hath blessed his people; and that which is left is this great store.**

Even your Nation will be pleasant and desired, and all Nations will call you blessed.

Mal 3:12

12 **And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.**

VII. WARNINGS:

A. DO NOT MARRY NON-CHRISTIANS:

Christians are warned not to marry non-Christians because their “Tithes” will no longer be brought into the storehouse, but will fade into the unbeliever’s hands!

Ezra 9:10-12

10 And now, O our God, what shall we say after this? for **we have forsaken thy commandments,**

11 Which thou hast commanded by thy servants the prophets, saying, **The land, unto which ye go to possess it, is an unclean land with the filthiness of the people of the lands, with their abominations, which have filled it from one end to another with their uncleanness.**

12 **Now therefore give not your daughters unto their sons, neither take their daughters unto your sons, nor seek their peace or their wealth for ever: that ye may be strong, and eat the good of the land, and leave it for an inheritance to your children for ever.**

In the New Testament, it says we are to marry whom we will, but only **in the Lord**. This means to marry only other ‘True’ Christians who are **in the Lord**. **In the Lord** also means a relationship of rest.

1 Cor 7:39

39 The wife is bound by the law as long as her husband liveth; but if her husband be dead, **she is at liberty to be married to whom she will; only in the Lord.**

1 Cor 11:11

11 Nevertheless **neither is the man without the woman, neither the woman without the man, in the Lord.**

B. IF YOU ARE MARRIED TO AN UNBELIEVER:

Perhaps you accepted the Lord after you were married and your spouse is still an unbeliever. It is very important to be a good example to your spouse on how a Christian is supposed to act and what a Christian is supposed to do.

You need to follow God’s plan by going to Church regularly and to Give “Tithes and Offerings” on a regular basis (Faithfully). If your spouse will not go with you, then you need to go by yourself or with other family members or friends.

This will set a good example for your unsaved loved one, and will perhaps lead them to the Lord Jesus Christ.

Many so-called Christians who are married to unbelievers do not want to upset their spouse by attending Church or giving “Tithes and Offerings”. Therefore, they themselves begin to backslide and soon fall away. In doing so, they are not only robbing God, but they may forsake their own Salvation as well as their unbelieving spouse.

1 Cor 7:12-16

12 But to the rest speak I, not the Lord: **If any brother hath a wife that believeth not, and she be pleased to dwell with him, let him not put her away.**

13 **And the woman which hath an husband that believeth not, and if he be pleased to dwell with her, let her not leave him.**

14 For the unbelieving husband is sanctified by the wife, and the unbelieving wife is sanctified by the husband: else were your children unclean; but now are they holy.

15 But if the unbelieving depart, let him depart. A brother or a sister is not under bondage in such cases: but God hath called us to peace.

16 **For what knowest thou, O wife, whether thou shalt save thy husband? or how knowest thou, O man, whether thou shalt save thy wife?**

Rev 21:8

8 **But the fearful, and unbelieving, and the abominable, and murderers, and whoremongers, and sorcerers, and idolaters, and all liars, shall have their part in the lake which burneth with fire and brimstone: which is the second death.**

C. DO NOT BORROW WITHOUT REPAYING:

We are warned that only the wicked do not repay what they borrow from God or others, but the righteous are continually Givers.

Ps 37:21

21 **The wicked borroweth, and payeth not again: but the righteous sheweth mercy, and giveth.**

Matt 5:42

42 **Give to him that asketh thee, and from him that would borrow of thee turn not thou away.**

Even though we are to Give a loan to those that ask, we need to do so with discretion. This is not just because they may not pay it back, but because it may not be the Will of God to do so.

Ps 112:5

5 **A good man sheweth favour, and lendeth: he will guide his affairs with discretion.**

D. DO NOT BECOME GREEDY OF GAIN:

Do not let others **including** Christians entice you into becoming greedy of gain.

Prov 1:10

10 **My son, if sinners entice thee, consent thou not.**

Prov 1:15-16

15 **My son, walk not thou in the way with them;** refrain thy foot from their path:

16 **For their feet run to evil,** and make haste to shed blood.

Prov 1:19

19 **So are the ways of every one that is greedy of gain;** which taketh away the life of the owners thereof.

Prov 15:27

27 **He that is greedy of gain troubleth his own house;** but he that hateth gifts shall live.

Prov 28:8

8 **He that by usury and unjust gain increaseth his substance, he shall gather it for him that will pity the poor.**

Usury means to oppress with interest on a loan, and unjust gain means adding to the principle of that which is not there.

E. INCREASE DOES NOT MAKE US MORE RIGHTEOUS:

Increase of money or goods does **not** make us more righteous. In spite of what we might hear, it is Scriptural that many Christians and Churches throughout the world will **remain** in physical Poverty until Jesus returns. This is because of God's sovereignty.

Rev 2:8-10

8 **And unto the angel of the church in Smyrna write;** These things saith the first and the last, which was dead, and is alive;

9 **I know thy works, and tribulation, and poverty, (but thou art rich)** and I know the blasphemy of them which say they are Jews, and are not, but are the synagogue of Satan.

10 **Fear none of those things which thou shalt suffer: behold, the devil shall cast some of you into prison, that ye may be tried; and ye shall have tribulation ten days: be thou faithful unto death, and I will give thee a crown of life.**

In fact, increase can cause us to become **Lukewarm**.

Rev 3:14-17

14 **And unto the angel of the church of the Laodiceans write;** These things saith the Amen, the faithful and true witness, the beginning of the creation of God;

15 **I know thy works, that thou art neither cold nor hot:** I would thou wert cold or hot.

16 **So then because thou art lukewarm, and neither cold nor hot, I will spue thee out of my mouth.**

17 **Because thou sayest, I am rich, and increased with goods, and have need of nothing; and knowest not that thou art wretched, and miserable, and poor, and blind, and naked:**

F. DO NOT STEAL:

We are warned not to steal, even if the reason may seem to be a good one! If you have stolen, you are to restore 700 %.

Prov 6:30-31

30 **Men do not despise a thief, if he steal to satisfy his soul when he is hungry;**

31 **But if he be found, he shall restore sevenfold; he shall give all the substance of his house.**

G. A PROPHETIC WARNING TO AMERICA:

The economy of a country affects the Giving of "Tithes and Offerings". Because of the infiltration of many false gods in America, many Americans are now giving less and less

to the True and Living God. This is one of the reasons why America is beginning to slide down hill. We are beginning to borrow rather than to lend. Eventually we will no longer be a World Economic Power!

Deut 15:6

6 **For the LORD thy God blesseth thee, as he promised thee: and thou shalt lend unto many nations, but thou shalt not borrow; and thou shalt reign over many nations, but they shall not reign over thee.**

Deut 28:12-14

12 **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.**

13 **And the LORD shall make thee the head, and not the tail; and thou shalt be above only, and thou shalt not be beneath; if that thou hearken unto the commandments of the LORD thy God, which I command thee this day, to observe and to do them:**

14 **And thou shalt not go aside from any of the words which I command thee this day, to the right hand, or to the left, to go after other gods to serve them.**

If we continue down the road we are going:

Deut 28:20

20 **The LORD shall send upon thee cursing, vexation, and rebuke, in all that thou settest thine hand unto for to do, until thou be destroyed, and until thou perish quickly; because of the wickedness of thy doings, whereby thou hast forsaken me.**

CONCLUSION:

A. IMPROPER REASONS FOR GIVING TITHES AND OFFERINGS:

Many Christian Leaders today are caught up in the ‘Prosperity Doctrine’. They try to entice the Christian to Give more “Tithes and Offerings” by pointing out that they in turn will receive more from the Lord.

Some call this the ‘law of reciprocity’. Reciprocity means a reciprocal condition or relationship, and/or a mutual or cooperative interchange of favors or privileges.

The problem with this Doctrine is they do not take into account that God is Sovereign. God will **not always** bless us when we Give, especially if it is at a time in our Christian life that we cannot handle it.

Many times people get blessed with finances that are not from God, and they soon begin to backslide and eventually they depart from the Faith.

Just ask the drug addicts and alcoholics what happened when they received money they weren’t ready to handle!

The Prosperity Doctrine can also cause problems with Christians when they do not get blessed **immediately** after they Give. They may begin to believe that they do not have enough Faith to receive a blessing thereby causing a guilt complex. This can lead to a defeated Christian life.

We also need to know that in these last days, the covetousness of many will be a sign of the times, **including** many of those in the Church!

2 Tim 3:1-5

1 **This know also, that in the last days perilous times shall come.**
 2 **For men shall be lovers of their own selves, covetous, ...**
 4 **... lovers of pleasures more than lovers of God;**
 5 **Having a form of godliness, but denying the power thereof: from such turn away.**

2 Tim 4:3

3 **For the time will come when they will not endure sound doctrine; but after their own lusts shall they heap to themselves teachers, having itching ears;**

Even though it is true that God will usually Bless the Giver, we should not **focus** on that as a reason for Giving. God always searches the heart of man as to why and to whom we are Giving.

Jer 17:10

10 **I the LORD search the heart, I try the reins, even to give every man according to his ways, and according to the fruit of his doings.**

B. THE PROPER REASONS FOR GIVING TITHES AND OFFERINGS:

The main proper reason for Giving “Tithes and Offerings” is very simple. As it says in the Bible, **it is more blessed to Give than to receive!**

Acts 20:35

35 **I have shewed you all things, how that so labouring ye ought to support the weak, and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive.**

We also honor God when we Give “Tithes and Offerings” that go to the poor.

Prov 14:31

31 **He that oppresseth the poor reproacheth his Maker: but he that honoureth him hath mercy on the poor.**

When we Give “Tithes and Offerings” that go to the poor, we are **lending** to the Lord.

Prov 19:17

17 **He that hath pity upon the poor lendeth unto the LORD; and that which he hath given will he pay him again.**

Giving “Tithes and “Offerings”, are sacrifices that are pleasing to God.

Heb 13:16

16 **But to do good and to communicate (share) forget not: for with such sacrifices God is well pleased.**

When we have the correct attitude about the Giving of “Tithes and Offerings”, we can relax and have peace of mind knowing that God is in control of all our circumstances.

Luke 6:38

38 **Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again.**

C. WE ARE TO WORK SO THAT WE ARE ABLE TO GIVE:

As Christians we are told that part of the reason that we are to labor/work with our hands, is so that we may have sufficient to Give to the poor and needy.

Eph 4:28

28 Let him that stole steal no more: but rather **let him labour, working with his hands the thing which is good, that he may have to give to him that needeth.**

We are **not** to labor to become rich.

Prov 23:4-5

4 **Labour not to be rich:** cease from thine own wisdom.

5 Wilt thou set thine eyes upon that which is not? **for riches certainly make themselves wings; they fly away as an eagle toward heaven.**

POST CONCLUSION:

The following Scriptures give Christians some answers to everyday living. Included in these are insights that give us some final thoughts in this Study Guide on “Tithes and Offerings”.

Rom 12:3-21

3 **For I say, through the grace given unto me, to every man that is among you, not to think of himself more highly than he ought to think;** but to think soberly, according as God hath dealt to every man the measure of faith.

4 For as we have many members in one body, and all members have not the same office:

- 5 So we, being many, are one body in Christ, and every one members one of another.
- 6 **Having then gifts differing according to the grace that is given to us**, whether prophecy, let us prophesy according to the proportion of faith;
- 7 Or ministry, let us wait on our ministering: or he that teacheth, on teaching;
- 8 Or he that exhorteth, on exhortation: **he that giveth, let him do it with simplicity**; he that ruleth, with diligence; **he that sheweth mercy, with cheerfulness**.
- 9 Let love be without dissimulation (hypocrisy). Abhor that which is evil; cleave to that which is good.
- 10 Be kindly affectioned one to another with brotherly love; in honour preferring one another;
- 11 **Not slothful in business**; fervent in spirit; serving the Lord;
- 12 Rejoicing in hope; patient in tribulation; continuing instant in prayer;
- 13 **Distributing to the necessity of saints; given to hospitality**.
- 14 Bless them which persecute you: bless, and curse not.
- 15 Rejoice with them that do rejoice, and weep with them that weep.
- 16 Be of the same mind one toward another. **Mind not high things, but condescend to men of low estate**. Be not wise in your own conceits.
- 17 Recompense to no man evil for evil. **Provide things honest in the sight of all men**.
- 18 If it be possible, as much as lieth in you, live peaceably with all men.
- 19 Dearly beloved, avenge not yourselves, but rather give place unto wrath: for it is written, Vengeance is mine; I will repay, saith the Lord.
- 20 Therefore **if thine enemy hunger, feed him; if he thirst, give him drink: for in so doing thou shalt heap coals of fire on his head**.
- 21 **Be not overcome of evil, but overcome evil with good**.

The following is an excellent Prayer to God when praying about our circumstances for the Giving of "Tithes and Offerings". Pray: **Lord...**

Prov 30:8-9

- 8 Remove far from me vanity and lies: **give me neither poverty nor riches**; feed me with food convenient for me:
- 9 **Lest I be full, and deny thee, and say, Who is the LORD? or lest I be poor, and steal, and take the name of my God in vain**.

Amen!

Timothy II