

# A New Heart and an Old Tithe

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**Bible Text:** Malachi 3:7-18

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Let's take our Bibles and I want you to go to Malachi 3, that's the last book in the old part of the book, the Old Testament. Go to Matthew and turn back to the left one book and you come to Malachi. Malachi 3. While you're turning there, I want to set the stage by reading another text to you from Ezekiel 11:19. You go to Malachi and I'll be in Ezekiel for just a moment. Ezekiel 11:19, the prophet says, "And I will give them one heart." What he means, "There is no longer will Israel be just this great nation with a few remnants here and there that really love me from their heart. There is coming a day when I will make all of Israel a godly remnant that genuinely loves me from the heart." And he said, "I will put a new spirit within them. And I will take the heart of stone out of their flesh and give them a heart of flesh, that they may walk in My statutes and keep My ordinances and do them. Then they will be My people, and I shall be their God." Israel was so prone to eternalism; Israel was full of legalism. The spirit of the day in Israel was, "What are the rules, what are the laws, give me the rites, the rituals, the hoop jumps and I'll go through the motions and get the stuff done so I can be pleasing to God." It reminds me of the older gentleman that was being witnessed to one day and someone was sharing the gospel with him and he said, "Now Preacher, I've done that." That's not a good answer. Maybe he could say, "Preacher, I've become that," that would be a little different but what he meant by "I've done that," is "Well, I've jumped through that hoop. I did that thing. I did the religious ritual so I'm okay." That's where Israel was and Ezekiel prophesies that had a day coming when he is going to gather together a true nation that where every single person will have a true work of God performed in their hearts where from the heart they will serve God and love God and honor God. Yes, keep his laws, yes, they'll do his ordinances but from the heart.

Now go to Malachi 3, beginning in verse 7 and we'll go down through verse 18.

"7 'From the days of your fathers you have turned aside from My statutes and have not kept them. Return to Me, and I will return to you,' says the LORD of hosts. 'But you say, "How shall we return?"'"

"8 'Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed You?' In tithes and offerings. 9 You are cursed with a curse, for you are robbing Me, the whole nation of you! 10 Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me

now in this,' says the LORD of hosts, 'if I will not open for you the windows of heaven and pour out for you a blessing until it overflows. 11 Then I will rebuke the devourer for you, so that it will not destroy the fruits of the ground; nor will your vine in the field cast its grapes,' says the LORD of hosts. 12 'All the nations will call you blessed, for you shall be a delightful land,' says the LORD of hosts. 13 'Your words have been arrogant against Me,' says the LORD. 'Yet you say, "What have we spoken against You?" 14 You have said, "It is vain to serve God; and what profit is it that we have kept His charge, and that we have walked in mourning before the LORD of hosts? 15 So now we call the arrogant blessed; not only are the doers of wickedness built up but they also test God and escape."'

"16 Then those who feared the LORD spoke to one another, and the LORD gave attention and heard it, and a book of remembrance was written before Him for those who fear the LORD and who esteem His name. 17 'They will be Mine,' says the LORD of hosts, 'on the day that I prepare My own possession, and I will spare them as a man spares his own son who serves him.' 18 So you will again distinguish between the righteous and the wicked, between one who serves God and one who does not serve Him."

I've entitled this "A New Heart and an Old Tithe." You've heard it said, "Pastor, now that thing of tithing, that's old. That's Old Testament. That's under the old law." Yes, it is and it's under the New Covenant. Tithing is a principle given to us by God but God doesn't want you just to go through the rote motions, he doesn't want hollow external obedience, he wants folks who bring tithes and offerings from a heart that loves him, that is grateful to him. So we don't throw out the old law of tithing, we just want to do it with a new heart of love for God. That's the New Covenant.

Let's look at this together and take an exegesis if you will, this text of Scripture and see what the Lord is saying here to ancient Israel. First of all, notice something of the covenant: there is a covenant here. In other words, he's saying this is not a statute just for all the peoples of the earth, this is a unique statute, a unique order or command for my people. If you're not God's people, it doesn't apply to you. If you don't claim the name of Christ, it is of no concern to you. But notice here the covenant, verse 7, he says, "From the days of your fathers," in other words your fathers all the way back to father Abraham, "you have turned aside from My statutes and have not kept them. Return to Me, and I will return to you, says the LORD of hosts. But you say, How shall we return?" So he says all the way back from the original time when I established the covenant with your father Abraham that from his seed I would form for me a unique and called out special people later to be called Israel and you will be mine and I will be yours. So God is claiming here that he had a unique, if you will, claim on them and they had a unique claim on God. It's a unique covenant relationship between this people and God.

This is a reference to God's people. He has a covenant with them that he will not ever ultimately leave them. Their sins cause them to lose his fellowship and his nearness, their sins cause them to lose some of his blessings but if they will genuinely repent, they can come back. You know, that's not offered to all men. Slice it the way you want to slice it, wrestle with it the way you want to wrestle with it but God very seldom sent his prophets to anyone other than Israel. They had the unique blessing, the unique astounding privilege to hear God's truth and be offered the opportunity to restore their fellowship with him and renew an intimacy and a oneness back to him.

Notice, if you will, in verse 15, just sort of a side note on this point, he says, "So now we call the arrogant blessed; not only are the doers of wickedness built up but they also test God and escape." I think what we see here is this is a generalized statement of the character or the state of Israel at this point. They're in such a state of low and backslidden rebellion against God and he says, "You're my covenant people but just like your fathers, you tend to want to go through religious motions, you want to be committed to hollow externalisms but you don't love me from the heart."

Now, we have a covenant relationship with God too but our covenant is a better covenant. Hebrews 8:6, he says, "But now He has obtained a more excellent ministry," of course this is speaking of Christ, "by as much as He is also the mediator of a better covenant, which has been enacted on better promises." So, take the covenant that God made with Israel starting with father Abraham and multiply that by infinity and you find the value of the covenant God made through his Son Jesus to his church, the church of the Lord Jesus Christ. So God says, "I have a unique covenant relationship with you." Someone said that one of the differences between a covenant and a contract is: a covenant has binding authority that cannot be changed even though the circumstances may change. God says, "I have a covenant with you. It will not change but you've fallen away from me."

Notice next here the confrontation. As I was meditating on this, I thought about how the Lord said to the Jews as he was preaching during his public ministry, that they always stoned the prophets. Here's what you've got to understand: when you read these prophetic books of the Old Testament, you're only reading a very small portion of the prophecy that was out there. Do you know why? Because there were dozens if not hundreds of prophets prophesying falsely. I mean, it's just like in today's world, you tend to think, "Well, it was just different back then." No, it wasn't different at all. It's just like today's world: there was a great abundance of so-called prophets that were prophesying the things the people wanted to hear; the things that would draw the crowd; the things that would cause people to love them and be drawn to them. But the true prophets would preach the truth even if it was difficult and hard to hear and even when it cost them their lives.

So here we have the prophet, Malachi, faithfully obeying God and bringing this really scathing confrontation to them. Look at verse 8. First of all, they're kind of in denial up in verse 7, "How have we left you? How have we forsaken you? How are we not faithful to you?" They thought they were dotting the i's, they were crossing the t's and he says, "Here's how," verse 8, "Will a man rob God? Yet you are robbing Me! But you say, 'How

have we robbed You?' In tithes and offerings." So, God says to the prophet, "One very cheap and obvious way in which your rebellion and disobedience is being manifested is in your financial stewardship. You are not returning to the temple the offering, specifically here, the tithes that I have commanded in my law for my people." Paul sees their stewardship as the equivalence of thievery. He says, "You are robbing me every one of you." In Leviticus 27:30, the Bible says the tithe is the Lord's. The Lord's point is, "It's not yours to start with. You can't really give it, you can only return what is actually fully already mine." The tithe is the Lord's. In other words, in the understanding of biblical truth, you don't start giving until you get to 11%. The tithe is the Lord's. It belongs to him.

Now, why is this so important? It's because almost every other sin in some way links to finances. Let me give you a little side note on this, we'll not spend too long here. Matthew 6:19-21. Jesus says, "Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal." Here's the key, here's what he's getting to, "For where your treasure is, there your heart will be also." You see, what the prophet is saying, what God is saying through the prophet is, "By the reality that you are not faithful in returning tithes and offerings, you reveal vividly and explicitly, unequivocally the spiritual health of your heart." What you do with your finances shows something of the spiritual content of your heart. The Lord is not saying here, "Just in rote, fleshy, carnal discipline, go through the motions and bring the tithe and let's get this all fixed." No, he's not saying that. He's saying, "I want your heart right," and with a right heart, return the tithe to God. But when you don't do it, you have a spiritual problem.

It's always been interesting to me how this is such a challenge for some people and I do recognize that some areas are just more challenging to other people than maybe a different area might be to me and it might be vice versa, whatever but as a believer at the age of 19 and not having any church background, the moment I was taught tithing I began to tithe and give offerings. I've often said I've never tithed. Well, I haven't really ever tithed, we've always given above the tithe and God has been abundantly faithful in that commitment. I just don't understand that. My wife and I were talking about this and she said, "No, it's never been a challenge to me because my Mom and Dad always tithed and taught me as a little girl to bring the tithe to the Lord." And Moms and Dads and Grandmothers and Granddaddys, are you teaching this foundational principle to your children? This is not an option.

This is an important part of our spiritual heritage and we'll take that up in a few minutes from now but not here this stern confrontation. Isn't it interesting if you read the earlier parts of this chapter, the Lord goes on about how deep their rebellion is and how wicked they'd become and how cold-spirited they are and there's probably a thousand things he could deal with but the initial thing he specifically deals with is their giving. I've seen it consistently true in all of my ministry: a spiritual church is a giving church; a stingy church is a carnal church. I've never seen an exception to that and that's what the Scripture bears out.

He says, "I have a covenant with you. This isn't the instruction for mankind in general, this is for those called out unique people of God I've called by my own name and called to be my own possession." Secondly he says, "I've got a confrontation for you. Your hearts aren't right with me, you're going through the motions, you're jumping through the hoops, you're not really committed to me from the heart and it shows up clearly in that you're neglecting to faithfully bring your tithes and offerings to the temple." Thirdly, notice the curse. Notice the curse in verse 9, "You are cursed with a curse, for you are robbing Me, the whole nation of you!" We see that the nature of this curse, that's borne out over in verse 11 where he talks about if they will get this right and get their hearts right, he will rebuke the devourer and therefore the fruit of the ground, their crops and their vines, will not be destroyed by famine or pestilence or whatever it might be so he says, "There's a curse upon you." Of course, being an agricultural people, everything was linked to the crop yield, everything was. He said, "You're going to have a curse on your livelihoods because you are robbing me." You're going to forfeit God's blessing.

So, God says the nation is in great calamity and the basic reason is, "With a heart that is not loving toward me being evidenced by not bringing the tithe and the offering, this has brought a curse upon your people and upon your land." God in effect says, "You've damaged my cause and my work." God has ordained a means by which his work will carry on in the world and his work is to be financed with the tithes and offerings of his people and he says, "When you've damaged my cause by not bringing your tithes and offerings, then I will damage yours. I will bring that curse to bear against you." Men who hold God's money in their bank accounts will find that to be a losing proposition. Could it be that there are some sitting under my voice today that in savings accounts and banking accounts, who knows where, you have money sitting there that you robbed from God? No man ever lost anything by serving God with a whole heart and no man ever prospered by serving him with a half heart. The prophet is in effect saying, "Give God your heart and show it by faithfulness in returning your tithes and your offerings. If not, you're cursed with a curse."

Now, I want you to note too that there's a future component to this curse. God is longsuffering the Bible says, he has patience towards us but there is coming a time when if you don't honor God from the heart in this area, that you will have the consequence of having cursed possessions in your hands. There is a pay day some day. There is a future consequence to having cursed possessions that actually belong to God.

IV. Not only does he say, "Hey, we've got a covenant together. I have a unique claim on you. You have a unique claim on me. You're to be a called out people, unique and peculiar and I have a confrontation to give you because your heart's not right with me. Because you do not love me first, you're not bringing your tithes and offerings and honoring what I've commanded you to do." He said, "So therefore there's going to be a curse upon you," and he's going to curse your livelihood and your material prosperity and blessings. And number four: he does say there's a cure. He makes it very clear here and very simple. There is a curse. Look at verse 10, if you will, of Malachi 3, "Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now

in this, says the LORD of hosts, if I will not open for you the windows of heaven and pour out for you a blessing until it overflows. Then I will rebuke the devourer for you, so that it will not destroy the fruits of the ground; nor will your vine in the field cast its grapes, says the LORD of hosts.” God says, “Get this right and I will relent. I will hold back the curse and bring blessings upon you instead.”

Let me say a couple of things here. First of all, notice the proportion. He says, “Bring the whole tithe into the storehouse.” That's the proportion he's looking for. The whole tithe. It's interesting that he puts that modifier there, “Bring the whole tithe.” The Pharisees had incredibly malicious, for sure, but masterful ways to twist and bend the law of God to make it really come out to their fleshly and carnal advantage but the Lord says here, “No, no twisting, no turning, no hiding, no shaving, no little secret accounts here and there. Bring the whole tithe into the storehouse.” That's the proportion God wants you to return. Tithing has always been God's method for financing his work and I'll elaborate on this a little bit further but tithing isn't really God's way of raising money, tithing is God's way of raising children. We'll talk about the spiritual exercise, the importance of it, in just a moment.

Let's talk about tithing. Some say, “Well, now tithing was taught under the Old Testament law.” Yes, but it was also taught before the Old Testament law. We have Abraham in Genesis 14 before the law is given, paying tithes to Melchizedek and Melchizedek is that mysterious king that appears there in the Old Testament and all scholars that I know view him as a type of Christ, a representative of Christ, if not an actual theophany which means an Old Testament appearance of Christ himself. So, Abraham just understood that when I come to the minister of God, I'm to honor him with 10% and in Genesis 14 we see Abraham, before the law, paying tithes to Melchizedek.

Then tithing, of course, was taught under the law. It's repeated throughout the Old Testament. Leviticus 27:30 teaches that God says the tithe belongs to me, bring it to me faithfully.

Then also, tithing was incorporated into the New Testament church. As a matter of fact, keep your Bible ribbon in Malachi and go over to 1 Corinthians 9. Would you do that? 1 Corinthians 9:13-14. Paul is writing to the church at Corinth arguing with them that he has a right to receive a salary, a financial remuneration for his service to them. One of the reasons why I certainly don't think it's wrong but I somewhat disagree with the notion that everything has to be by “faith” and therefore be secret, you should never let people know what your needs are and just trust God. Well, there's a great problem I have with that and that is there's a huge biblical and spiritual blessing and responsibility for those who are ministered to and those who are a part of the ministry to partake of the responsibility to share the gospel with others and they've got to know that there's a need to participate in the ministry. Paul goes to great, great lengths to talk about all the specifics of his need, his right to receive an offering, the needs of the saints in Jerusalem which later he takes up an offering from the Corinthians for that. So he's very clear, very to-the-point and here's what he says here as part of his argument. 1 Corinthians 9:13-14, “Do you not know that those who perform sacred services eat the food of the temple,”

he's talking about the Old Testament priests, "and those who attend regularly to the altar have their share from the altar? So also," in like manner, under the same principle, "the Lord directed those who proclaim the gospel to get their living from the gospel." So far be it from these carnal backslidden Corinthians saying somehow it wasn't spiritual to honor Paul by giving him financial remuneration for his ministry there. Paul says, "By the way, don't you understand from time immemorial God has ordained a system whereby the priests of Israel were taken care of by the tithes of the people and in like manner, the New Testament gospel preacher is to be taken care of financially."

So, what does that refer to? It has to be referring to the tithe because in the Old Testament law, the first tithe went directly to the material need of the priest. Paul takes that picture, brings it over to the New Testament and says the people shall return tithes for the purpose of supporting the priests. I'm saying all that to say: it is a New Testament concept, it's a New Testament principle we are to live by and to function by. Listen to Luke 11:42, what our Lord said, "But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God; but these are the things you should have done," that's tithing even down to the tiniest thing, "without neglecting the others." So what is the Lord actually doing here? He's not throwing out tithing in any way, shape or fashion. He's saying, "You should have been tithing those things but you should have been doing it from a heart of love and justice." In other words, "Make sure your heart is right and your heart is in it but you don't throw out tithing either." Those today who somehow suggest that returning the tithe is not important or not required because we're under grace have completely turned God's truth upside down. Grace giving is not about the law of tithing, grace giving is saying, "Don't just hold me to a tithe, I love God, how much can I do for God?" Not what is the minimal requirement but how much can I do for my Lord and for his Kingdom?

You know, from the very beginning, God has required one day out of seven and one tenth of our increase. From creation, the Lord rested on the seventh day. There was a setting apart of one day a week and then that was instituted under the law and then we see the New Testament church following the same precept, the first day of the week they set aside as a special time to meet together and to worship and to serve the Lord and to learn of him and to rest in him in wonderful ways. The idea of the Sabbath comes in that idea of resting in the Lord on that one day. One day out of seven and one tenth of our increase. That's the way God ordained it.

We go back in church history and we find that this is a very substantial teaching throughout the ages. For example, the early church fathers, Origen, Jerome, Chrysostom and others, these are men who lived very close to the time of Christ and the apostles, they taught and practiced that tithing was God's pattern and a reference to the apostles as the ones they learned that from. The Council of Trent in 1545 would excommunicate those who would not participate in tithing. Now, under the law if there's no grace, you're just a slave bound to the dictates of cold rigorous law and under law you slavishly had to tithe. But we're under grace. We're not under law. Now we're sons under grace and not slaves under law. And as sons, we gladly do what slaves were coerced to do because it's for our Father, not to keep some cold informal law.

Well, the proportion is the tithing. He says, "Bring the whole tithe into the storehouse." Now the place, verse 10, back to Malachi 3. The place of this cure. If you want to be cured of this curse that's on you, bring the whole tithe in the storehouse so that there may be food in my house. Two times: first he uses the word "storehouse" which has the idea of a storage bin and that there may be food in my house, that's the whole basic temple where they would go as their place of worship. In this day, both Jewish and pagan places of worship had what they called treasure boxes or treasury boxes and that's what is meant here. You can come and bring your tithe regularly as God prospered you. Once again, we find this principle coming over and being adopted by the New Testament church. Acts 4, if you'd look there real quick. The early church is just getting started. There is not a lot of structure, a lot of form even to their leadership structure at this point but the concept of regularly bringing your offerings to the church for the benefit of the church was well established. Acts 4:34, "For there was not a needy person among them, for all who were owners of land or houses would sell them and bring the proceeds of the sales and lay them at the apostles' feet." They didn't have a building yet so they didn't have a treasury box so they just brought them to their pastors and said, "Here. Here's our offering for the needs we have in our church at this point." So they "lay them at the apostles' feet, and they would be distributed to each as any had need." Verse 36, "Now Joseph, a Levite of Cyprian birth, who was also called Barnabas by the apostles (which translated means Son of Encouragement), and who owned a tract of land, sold it and brought the money and laid it at the apostles' feet." Chapter 5:2, talking about Ananias and Sapphira, they "kept back some of the price for himself," that's another story we'll get to another time. But what did they do, they "laid it at the apostles' feet." So we see the clear pattern right when the New Testament church begins to be organized and established that they would bring their offerings.

Now, don't be confused that these people at this unique and particular time of great, great need and suffering, they brought everything they owned. That's not what God is asking as a regular practice. There may be times when we call upon ourselves to give extra and above even to the point of sacrifice but that's not what is the basic pattern for God's church. God's church's basic pattern is to bring the whole tithe to the storehouse, to the local church operating budget. That's God's cure. He says, "Bring the whole tithe," Malachi 3:10, "Bring the whole tithe and bring it into the storehouse." I can imagine some of these Jews would say, "Well, I like this ministry over here and I like that ministry over there and I think these people are doing a good work. I think I'll take my tithe and do 2% there and 3%." That's not God's plan. That's having a rogue and independent spirit. Now, I know your heart may be right and you just want to support God's work. That's fine but you've got to understand that when you join a church it's like marrying a wife. You have someone to look after now. You have your first and major responsibility in God's work. It may be true in this rugged western society that we have today to be so independent spirited but that's not the biblical concept. The biblical concept is an interdependency and all as one and pooling together. Even when the New Testament church has raised offerings for the poor saints in Jerusalem, Paul would come to those churches and collect one offering, not go around to individuals gathering up offerings and it was taken as one offering back to Jerusalem.



He said, "Here's the cure." Get the percentage right. Bring the whole tithe into the storehouse. Get the place right, bring it to the storehouse, bring it to the local church treasury. Thirdly, the purpose. He says there in Malachi 3:10, "Bring the whole tithe into the storehouse, so that there may be food in My house," here's the phrase, "and test Me now in this, says the LORD of hosts." Test me. He said this is going to be an important practice for you. This is going to be a spiritual exercise. That would be my first subpoint here that you tithe because it's a spiritual exercise. The old Christian teachers would call it a means of grace. When you get saved, God gave you justifying grace whereby the moment you believed, you stand righteous before God in the very righteousness of his Son Jesus Christ. Alright, but also you begin a course of progressive sanctification whereby you're increasingly to be drawing near and made more like Christ. And one of the essential means grace uses to progress your forward is faithfully returning tithes and offerings for God's work. It's a spiritual exercise you need and anyone will tell you if exercise is going to help you, you've got to be consistent in it. It's what you need to do.

Let's remember Paul's exhortation in 1 Corinthians 16 where he talked to them about giving. He said, "On the first day of every week bring these offerings and set them aside." Which means there was a first place in it. I really want to emphasize that. When you write out your bills and when you take care of your financial obligations in your household say, "Look, just because we need the spiritual exercise, we need the training in our hearts, let's write the tithe check out first. Let's don't do our other things and let that be left over." No, no, God has first place and we want to return the tithe first. There is a principle there we need to follow. I wish I could tell you I've done that perfectly. I can say this: I've always faithfully tithed but you've missed the heart exercise God meant for you to have if you don't put him first. He says, "Test me. See if this isn't a blessing to you. See if this doesn't help you. See if this doesn't return back to you." As a matter of fact he says, "I will return it back to you and pour out a blessing on you." He's talking about materially and let's don't over react to the extremes of the prosperity gospel on tv. There is truth to God helping you and blessing you materially when you put him first with your material blessings. Did you hear that? Can I get an Amen right there? Even if Jim and Tammy abused the principle, it's still in the Bible. God does promise material blessings back when from your heart you give him first place in tithes and offerings. You say, "Well Pastor, I'm doing well financially and I'm not doing that." Well, what you've got is a bunch of cursed stuff. I'd rather have 90% that was blessed of God than 100% that had the curse on it.

Remember, all this is the cure now. He says if you do these things you're curing yourself of the curse that's against you. Not only is it a spiritual exercise but another part of the purpose is: it's to support God's ministers. Malachi 3:10 he says, "that there may be food in My house." I remember as a young Christian I read that and said, "Food? They must have had a giant food service ministry there in the temple in that day." What he means is, "You bring the tithe of your grains, the tithe of your cattle, the tithe of whatever it is and the priest will live off those tithes. That will be their material or financial payment, salary for their ministry among you." For this context, there's nothing else mentioned. Scholars tell us that the Jewish nation basically had three tithes: the first tithe was for the ministers

of the church; there was a second tithe that was for the poor and for other needs; and then every I think it's third year, they brought a third tithe for other special needs. But the first tithe was primarily and pointedly for the support of the men who served in the priestly ministry and, again, the Apostle Paul took that principle over and said, "Now that is for those in the gospel ministry of the local New Testament church." In Philippians 4, Paul commended the church at Philippi because they faithfully gave, he said, in this saying of giving and receiving. Here's what Paul said, he commended Philippi and said, "Because you gave for my needs," you financially took care of my needs. He's commending them that they're doing the right thing in doing that.

I want you to turn back to 1 Corinthians real quick, chapter 9. There are 2-3 verses here that also point this out very clearly. I used to wonder where's the children's program? That's not mentioned in the Bible. Where is the study ministry? Where is the food service ministry? Now, those things are good but the primary importance to the health and the prosperity of the church is that God's ministers are taken care of. You do a good job of that here, I'm not preaching to you like you don't do that, I'm just preaching to you that that is something we ought to stand on. This is not a business. Did you hear me? This is not a business. This is not a company whereby we lay out all our expenses and say we've got to keep this program and that program and this... No, that's not what we do. We preach the gospel here, we disciple families, we preach the word of God, we exercise discipline, we encourage in love and we do all that from the word of God and that is overseen by God-called preachers and that's the primary purpose of the offerings in the church.

1 Corinthians 9:1, Paul says, "Am I not free? Am I not an apostle? Have I not seen Jesus our Lord? Are you not my work in the Lord?" Again, he's arguing with them as to why he has a right to expect them to support him financially. If you go down a little bit to verse 4, he says, "Do we not have a right to eat and drink? Do we not have a right to take along a believing wife, even as the rest of the apostles and the brothers of the Lord and Cephas?" His point is: if other men have ministered among you and they brought their wives and you took care of their wives, their children, you financially took of them, well, why not take care of me? "Or do only Barnabas and I not have a right to refrain from working? Who at any time serves as a soldier at his own expense? Who plants a vineyard and does not eat the fruit of it? Or who tends a flock and does not use the milk of the flock? I am not speaking these things according to human judgment, am I? Or does not the Law also say these things?" Verse 9, "For it is written in the law of Moses, 'You shall not muzzle the ox while he is threshing.' God is not concerned about oxen, is He? Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher to thresh in hope of sharing the crops. If we sowed spiritual things in you, is it too much if we reap material things from you? If others share the right over you, do we not more? Nevertheless, we did not use this right, but we endure all things so that we will cause no hindrance to the gospel of Christ." Verse 13 and 14 he goes back and says even the priests labored and ate of the sacrifices of their ministry so gospel ministers are to be supported by the tithes and offerings of the people. 1 Timothy 5:17-18 he says those who work diligently in the ministry, especially those who are responsible for the word and for doctrine are to be considered worthy of

double honor. Every scholar you consult on that phrase “double honors” says that it at least means monetary remuneration, not absolutely but it includes monetary remuneration for their labors.

So that was the primary purpose of the Old Testament tithe for the priests, the Levites, the priests who served in the temple, that's been brought over and that's the primary purpose of the New Testament tithes and offerings that we bring. As we circle the field some here, Malachi is telling Israel that God has so richly blessed you, you ought to be faithfully returning what he's commanded of you in tithes and offerings. It's not because he needs it, but it's his ordained means of financing his work. I have actually struggled here at times with thinking that this is carnal stuff, it isn't spiritual. Then I read these extensive things, particularly from Paul's writings, where it's very spiritual, it's very right. As a matter of fact, I tell young gospel ministers they should expect the churches they minister to to support them generously and joyously. It's a spiritual ordinance of God to do that. It's not carnal. Now, we have excesses on both ends but I can tell you one thing in the evangelical and Baptist churches I run in, there is more of this out of balance on the end of the pastor should be just about above the poverty level and that way he's spiritual and godly. Where did you get that? Where in the word of God did you study that and read that? It's just not in there. As a matter of fact, Paul commended the church at Philippi because they gave so that he had everything in abundance. The word “abundance” can actually have the idea of “luxury.” It didn't mean Paul sought that or required that but he commended them for having the heart to take care of him at that level. So don't apologize, don't sheepishly put your head down if somebody challenges you about, “Why does your church take care of your pastor so well?” Here's what you ought to say, “Because the word of God is very clear that's what we're supposed to do.” It's not unspiritual to be generous and joyous in supporting the men of God that God gives you to lead. By the way, you do that and I'm very grateful for that.

When we return our tithes and offerings from the heart, what it does is – now listen to me – it blesses God. It's not original with me but I've had a similar thing happen to me. A pastor went into a home of a family and he was just visiting and he had a box of chocolates for the little girl that was there and he said, “I gave her the box of chocolates and she took them off and she was so excited and then she came right back and she opened it up and said, Here, you have the first one.” He said, I visited another home and that was my practice, I gave the children a box of chocolate to another little girl in the next home. I gave her a box of chocolates and the next thing I know, she comes back ten minutes later, chocolate is all over her face and all over her hands and he said, “Which little girl's heart endeared me to their heart?” The one that said, “Here, you have the first one.” That's what the Lord is saying. “I've showered on you all these blessings. It means so much to me when my kingdom, my work, my namesake, my glory is first.” And when we return the tithe first, we're basically saying, “Lord, you have the first chocolate. It all came from you anyway.”

That's the principle behind their giving and we're done. Just real quick in Malachi 3:16-18, “Then those who feared the LORD,” here we go, who are these? They are different than the nation at large. These are people whose heart really loved God. It doesn't mean

fear the Lord like terror and horror, it means a reverential awe and devotion from the heart. "Those who feared the LORD spoke to one another, and the LORD gave attention and heard it." They get God's attention, the ones whose hearts are turned to him get God's attention. "And a book of remembrance was written before Him for those who fear the LORD and who esteem His name. 'They will be Mine,' says the LORD of hosts, 'on the day that I prepare My own possession.'" What is he saying? He's saying, "I want to put the emphasis on the heart that loves me." That's the principle, B in our outline, that's the principle behind our giving. It comes from a heart that loves God. The new heart, not the old heart. 2 Corinthians 8-9 says, "For you know the grace of our Lord Jesus Christ that though he was rich yet for your sakes he became poor that through his poverty you might become rich."

"Pastor, that tithing thing, isn't that law? Isn't that old?" Yes, it is but we're under grace and every principle of grace is what was required under law is minimum to what changed hearts do under grace. We should be like old Zacchias. He received grace and his heart was changed. He said, "Behold, Lord, half of my possessions I will give to the poor and if I defrauded anyone of anything I'll give back four times as much." You see, that's not a man who said, "Okay, what does the law require now that I've been caught." No, no, no. "I'm so grateful for the grace that's been shown me, I want to go back fourfold if I've wronged anyone." We should be like David when Araunah said in 2 Samuel 24:24, "I will give you the place to build the altar that God's commanded you to build and you can even have my oxen and you can even have the wood to build the altar and, David, just serve the Lord." David said, "No, Araunah, I will not take this. I will not offer to the Lord my God that which cost me nothing. I can't let you give it all. It's got to cost me something. I want my Lord to know he's important to me, valuable to me." In Mark 12:42, "A poor widow came and put in two small copper coins, which amount to a cent. Calling His disciples to Him, He said to them, 'Truly I say to you, this poor widow put in more than all the contributors to the treasury.'" The Lord said, "She gave out of a heart because she loves her God and treasures his work."

Yes, it's an old law. It's an old truth, the tithe. But it ought to be the minimum for those of us who have the new heart changed by the generating grace of God.

Let's stand together in prayer.