

NUMBERS 18:20-32 (THE LEVITICAL PRIESTHOOD, PART II)

The thirteen verses we will look over today mention a tithe five times. That's as many as have been seen in all of Genesis through Leviticus so far. The first two in Genesis predate the law and are not considered in what we will look at today, *except* in our final analysis of the subject. Until then, we will evaluate the verses as usual. When we get about halfway through the sermon, a full explanation of why mandatory tithing is simply not an acceptable practice in the church will be given, but evaluating the verses first is needed.

The law's introduction of the tithe in Leviticus is now going to be expanded on here, but this is not the end of it. Before we finish the Law of Moses, we will see the tithe again in Deuteronomy also. Each time, what is said builds upon what has been said. It is what we would call "progressive revelation." God introduces a subject, and then He expands on it, clarifies it, or replaces it with another precept as redemptive history moves on.

As tithing is one of the most misunderstood precepts by congregants, and most abused by clergy, in the church, I am going through it in detail, again, today as I have done in the past. And yes, I will do so, again, when we get to Deuteronomy.

There are a few good reasons for this. First, we all forget and need reminders. Secondly, I want you perfectly trained on what it means to give within a Christian context. And third, I love that I can cut and paste things that I have already preached on, weaving the thoughts together in a new way, and yet save a couple of hours on sermon typing. It is like a donut with glaze and with sprinkles too.

Text Verse: "Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse." Nehemiah 13:12

Nehemiah notes that all of Judah brought in their tithes as commanded by the Law of Moses. Good job Judah!

Question: Are we Judah? Are we under the Law of Moses? The answer to both is, “No,” but just in case you are not sure about that, we’ll go over it a bit later in the sermon. John Lange knew the answer to that, but he makes an incorrect analogy concerning the verses we are looking at today. He says

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The tenth of the tenth a heave-offering for the priests. Thus the members of the church that are most alive are the best supporters of the official pastorate.

He here equates the Levites who gave the tithe of their tithe to the priests as “the most alive” of the members of the church and also “the best supporters of the official pastorate.” Is that correct? Is there a set category of Christians who are marked by how much they give, or if they give a certain percent of what they make?

And to think that through even more, are you mandated in the New Covenant to give a certain portion of what you make. If so, and if you are being compared to the Levites in doing so, then who is giving to you? I mean, Israel was told to give to the Lord for the Levites, and the Levites were told to give to the Lord from there. If you are “the most alive” and “the best supporters of the official pastorate,” then that must be because someone is giving a tithe to you so that you can then give on a tithe of that to the pastorate.

Do you see the problem with that analysis? What we need in our theology is clarity of thought. John Lange is one of my favorite scholars, but he, like most commentators I read week to week, though being very clear on most subjects, suddenly lose clarity of thought in his theology when it comes to... tithing.

If you want clarity of thought, stick to the word, in context. Marvels of clarity are to be found in His superior word. And so let's turn to that precious word once again and... May God speak to us through His word today and may His glorious name ever be praised.

I. I Am Your Portion and Your Inheritance (verses 20-24)

²⁰ Then the Lord said to Aaron:

Here again, as in verse 1, the word "said" is used instead of "spoke," which was used in verse 8. In saying "said," it implies that a task is required beyond simply receiving commands. So far, all three addresses have been to Aaron alone.

^{20 (con't)} "You shall have no inheritance in their land,

The words are in the second person, singular. Aaron is singled out, and yet he will not enter into Canaan. But, as the high priest, he stands as representative over all of the Levitical priesthood. This doesn't mean just the priests, but all of Levi, as has been seen, and as will continue to be explained.

Here the word *nakhal*, or inheritance, is used. It means "to take possession," or "inherit." When Israel enters into Canaan, Levi will not take possession of any land for themselves. When the land divisions are made among the tribes, there will be none made for Levi. This is the first time it is explicitly said that there will be no inheritance for Levi, although it was alluded to in the instructions for the redemption of property in Leviticus 25.

^{20 (con't)} nor shall you have any portion among them;

Now the word *kheleq*, or portion, is used. It comes from *khalaq*, signifying to divide, and thus it would be an allotment. The normal order of land division and inheritance for the society would not be seen in the Levitical priesthood. But they were not left empty-handed...

²⁰ (con't) **I *am* your portion and your inheritance among the children of Israel.**

This explains what had been said concerning the sacrifices and offerings mentioned in the first nineteen verses, and it will continue to be explained in the collecting of tithes for the Levites and for the priests in the coming twelve verses. There was to be no landed property for Aaron, meaning the Levitical priesthood, because the Lord is both his portion and his inheritance.

Cities were to be set aside for the Levites, but they were not to be involved in agricultural pursuits as were the rest of the people of Israel. They were to be entirely devoted to the service of the Lord, and, therefore, they were not to be engaged in other types of manual labor and industry, nor in warfare.

In the dividing of the spoils of war, a portion of those spoils was taken out, not for Levi, but for the Lord. This then was given to Levi who “kept charge of the tabernacle of the Lord” (Numbers 31:47). That which belonged to the Lord would tend to their needs, and thus He would be both their portion and their inheritance. The thought presented here is such a great honor, that in the psalms, even non-Levites claimed that their portion was not truly of this world, but it was the Lord Himself, such as with David –

“I cried out to You, O Lord:

I said, ‘You *are* my refuge,

My portion in the land of the living.’” Psalm 142:5

The author of Lamentations, believed to be Jeremiah, of the priests of Israel, called out in a similar manner. While the land around him was being destroyed by the invading army of Babylon, Jeremiah remembered what the Lord had promised here in Numbers –

Through the Lord's mercies we are not consumed,
Because His compassions fail not.

²³ *They are* new every morning;

Great *is* Your faithfulness.

²⁴ "The Lord *is* my portion," says my soul,

"Therefore I hope in Him!" Lamentations 3:22-24

²¹ **"Behold, I have given the children of Levi all the tithes in Israel**

Here is seen for the fifth time in Scripture the *maaser*, or tithe. It comes from *asar*, meaning "ten," and thus it is a "tenth." Please note that the Hebrew says, "all tithe," not "all the tithes." The word is singular and there is no article. Thus, that which is set apart as a tithe is meant here. If your Bible has "the" before "tithe," or an "s" on tithe, make a note of correction.

The Lord says that *all tithe* in Israel is given to the children of Levi, but no further explanation is given. The implication, then, is that the tenth portion, or tithe of Israel, belongs to the Lord. As it belongs to Him, He has the right to portion it out as He determines. This has already been explicitly seen in Leviticus 27 –

"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 to the Lord." Leviticus 27:30

That this is the Lord's, and it is His to determine what is done with it, is important to remember because what is described here in Numbers is not the end of the story concerning *the tithes*. If one were to use Numbers 18

alone as their explanation of what Israel did with *the tithes*, they would have a faulty view of the matter.

In his commentary on this verse, Charles Ellicott says, “The reference here is to the first tithe, or tenth of the whole of the produce of the land.” He and various other scholars, state that this tithe is different than the tithe as recorded in Deuteronomy. This is wholly inaccurate. There is no such thing as a “first tithe” and a “second tithe.” Man, not Scripture, has formed that terminology and the faulty doctrine which proceeds from it. As we do not want you to have a faulty view of *the tithes*, the whole matter will be explained, again, during this sermon.

21 (con’t) as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.

The tithe, which belongs to the Lord, is its own *nakhalah*, or inheritance for Levi. This not only included agricultural products, but also of the livestock, as was also seen before in Leviticus 27 –

“And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord.” Leviticus 27:32

The Lord is Levi’s inheritance and portion; the tithe belongs to the Lord; the Lord gives *the tithe* as an inheritance. This is said to be *kheleph*, or “an exchange,” for the work they perform. It is a new noun which is only seen here and in verse 31. It comes from the verb *khalaph*, which means “to pass away or through.” The idea, then, is that the tithe passes through the Lord to Levi in return for their work at the tent of meeting. Therefore...

22 Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die.

The idea here is that Israel had fashioned all of the implements for the sanctuary, but once they were dedicated to the service of the Lord, they were no longer common. The sanctuary was where the people met with the Lord, but they were restricted entirely from the tent of meeting, which included the brazen altar. They could only bring forward their offerings, and from there, the Levites assisted the priests, but even the Levites had restrictions upon them. Should the non-Levitical Israelites come near the tent of meeting, they would incur, and thus bear, sin and die...

²³ But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity;

v'abad ha'levi hu - "and work the Levite he." The masculine clearly shows that this is speaking of the individual male Levite. He shall perform the work of the tent of meeting, and bear the iniquity of the children of Israel. The purpose of Levi was to stand between Israel and the priests. This was seen in Numbers 8 –

"And I have given the Levites as a gift to Aaron and his sons from among the children of Israel, to do the work for the children of Israel in the tabernacle of meeting, and to make atonement for the children of Israel, that there be no plague among the children of Israel when the children of Israel come near the sanctuary." Numbers 8:19

Thus, the intent of the words, "bear their iniquity," is that Levi bore the iniquity of the people. They were set apart to accomplish these duties, and thus they could bear the people's iniquity before the Lord, whereas the common people could not.

²³ (con't) ***it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance.***

Because what belonged to the Lord was given to them, making the Lord their inheritance, they were to have no inheritance in Canaan. This was to be “forever,” meaning until the ending of the Law of Moses. As the law is annulled in Christ, so is the statute.

²⁴ For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance;

The words here begin to explain the fault of what some call, “the second tithe,” as if two tithes were required of Israel. That which is offered to the Lord as a heave offering is given to the Levites as their inheritance. Not all of the tithes were offered up to the Lord in this way. Again, this verse says, “tithe” not “the tithes.” That which was not referred to here is dealt with separately as is described in Deuteronomy 14. Coming soon to an explanation near you.

²⁴ (con’t) therefore I have said to them, ‘Among the children of Israel they shall have no inheritance.’”

Because the tithe of Israel is to be reckoned as the Levites’ produce of the land, they shall have no inheritance. The very fact that they benefited off of the inheritance of Israel, in place of the firstborn of Israel, meant that they would have no inheritance of their own.

*Give a tithe, this is what you are instructed to do
Give that tithe, just as the preacher does say
Are you questioning the preacher? Who are you?
Give that tithe as you are told; be sure that you pay
How can you receive God’s grace if you don’t give?
You must not understand what grace means at all*

*Oh my goodness, is it by grace that you live?
If that's what you think, you're headed for a fall
Grace in this church means give, give, and give
Of course that's what it means, that's how you get grace!
What? Do you think it's a gift? Is that how you live?
You have misunderstood, and you will not finish this race!*

II. The Tithes of the Levites (verses 25-32)

²⁵ Then the Lord spoke to Moses, saying,

The address of the Lord now returns to Moses, and it is the word “spoke,” not “said.” It is simply commands which are to be passed on and acted upon, specifically for the Levites. As it might appear that the priests were attempting to gain unapproved advantage over the Levites, and as Moses is not a priest, it is appropriate that the Lord speaks this through him and not Aaron...

²⁶ “Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the Lord, a tenth of the tithe.

The command is for the Levites to take a tenth from the tithe that they have received from their tithe (it is singular and there is no “the” before “tithe” - correct your Bible if necessary) of the children of Israel, which was considered their inheritance. They are then to offer that part up as Yehovah’s heave offering. It is not “to the Lord,” but the Hebrew says, “heave offering Yehovah.”

It is a tenth of a tithe. That this is again called a heave offering, in and of itself, shows that only that which is presented to the Lord is considered in these verses. Any other uses for the annual tithes, not presented as heave offerings, are dealt with separately.

²⁷ And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress.

Just as Israel had the mandate of passing on a tithe to the Lord for the Levites, so they now have a mandate of passing their own tithe to the Lord. This would be deemed as if they had given of the produce of their own land, *if* they had been given an inheritance. Here, the *yeqev*, or wine vat, is seen for the first of sixteen times. It comes from an unused root meaning “to excavate.” Thus, it is a trough which has been dug out.

²⁸ Thus you shall also offer a heave offering to the Lord from all your tithes which you receive from the children of Israel,

This is the first of four times that the word “tithe” is plural. The other three are all referring to the tithes of the people as described in Deuteronomy 12:6 & 11, and Amos 4:4. The Levites were to make their own tithe Yehovah’s heave offering. Again, like verse 26, it is the Lord’s heave offering.

^{28 (con’t)} and you shall give the Lord’s heave offering from it to Aaron the priest.

This tithe, called “the Lord’s heave offering,” becomes the property of Aaron the priest, meaning the priestly line which descends from him. Thus, because the Lord is their inheritance, and because this is the Lord’s heave offering, the offering itself is reckoned as a part of their inheritance.

²⁹ Of all your gifts you shall offer up every heave offering due to the Lord, from all the best of them, the consecrated part of them.'

Not only were the Levites to take a tithe of their tithe and offer it up as a heave offering, but they were to also take the best portion of all of the gifts they received according to law – in addition to the tithe – and they were to offer those up as the Lord's heave offering.

The term "best portion" in Hebrew says, the "fat of them." Fat signifies the best. If you remember from Leviticus, the special fat portions of the sacrifices were always burnt on the altar to the Lord, because they pictured Christ. Here that fat portion is then called *miqdesho*, or the sacred, holy portion.

³⁰ Therefore you shall say to them: 'When you have lifted up the best of it, then *the rest* shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress.'

The meaning of this is that when the Levites had made a dedication of the fat, meaning the best, of what they had received – tithe and gifts – then the remaining portion belonged to them just as if they had worked in the fields, threshing floor, and winepress for it. They could do whatever they wished with it – eat it, sell it, store it up, or whatever. It was their property to dispense with as they chose.

³¹ You may eat it in any place, you and your households, for it *is* your reward for your work in the tabernacle of meeting.

What the Levites received, and which was described in the previous verse, could be eaten anywhere, just as any Israelite could eat what they had earned. This was based on their work in the tent of meeting. Thus, the word "reward" here is not a good translation. It should say, "your wages."

The word is *sakar*, and it signifies that which is earned. It is the basis for the name Issachar, which Leah claimed came through having *earned* another child through the giving of her maid to her husband.

The reason for this verse, is because the priests were often limited in where they could eat certain things, and also who could participate in those meals – such as only the males, or only those who were clean. No such restrictions were levied upon the Levites in the consumption of their earnings.

³² And you shall bear no sin because of it, when you have lifted up the best of it.

The implication is that by not offering up the best portion of the tithe and gifts they had received, they would – in fact – bear sin. The Lord had determined what was holy and sacred, and He had given commandments in regards to that. Thus, to ignore the commands was to ignore the Lord. This, in turn, was sin.

***³² (fin) But you shall not profane the holy gifts of the children of Israel, lest you die.’’**

The Lord had just called these tithes and offerings from the Levites “Yehovah’s heave offering” which then belonged to the priests. Verse 18:10 said of such things, “In a most holy *place* you shall eat it; every male shall eat it. It shall be holy to you.” Therefore, if the Levites failed to make Yehovah’s heave offering, it would profane what they had received as “holy gifts of the children of Israel.” In this, they would incur guilt, and they are now told that in this, they would die.

*Lord, search me out in my desire to give
Help me to do so only with a cheerful heart
I know that it isn't by buying You off that I will live
And that You aren't checking my percent and making a chart*

*A clean heart You desire, that is sure
I know this is so; Your word says as much
I am saved by grace alone; only Jesus makes me pure
And You are not swayed by a monetary touch*

*We cannot buy off our sins; only Jesus paid that price
And so when we give, it must be with a grateful heart
Help us to be thankful once, and then thankful twice
Help us to hold fast to Your grace, and from it never to part*

III. Old Covenant Tithing; New Covenant Giving

Tithing is a Mosaic Covenant precept which is never mentioned in the New Covenant with the exception of Hebrews where the author shows how tithing makes a theological point about the superiority of Christ Jesus over the law. It in no way prescribes the practice.

As for the Old Testament, the first time giving a tenth is mentioned was in Genesis 14 after Abraham defeated the four kings of the east. At that time it said this -

“Then Melchizedek king of Salem brought out bread and wine; he *was* the priest of God Most High. ¹⁹ And he blessed him and said:

'Blessed be Abram of God Most High,
Possessor of heaven and earth;
²⁰ And blessed be God Most High,
Who has delivered your enemies into your hand.'

And he gave him a tithe of all." Genesis 14:18-20

After this, giving a tenth is mentioned by Jacob when he was in Bethel, ready to go to Padan Aram. After his vision in the night, he set up a pillar and made a vow that if God took care of him and brought him safely again to his father's house, the Lord would be his God. After that he said –

"And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."

In this, the Bible never says what, if anything, Jacob did with his tenth. Will he give a tenth for building and maintaining an altar? Will he throw a party for his family and rejoice in the Lord through songs and praise? It doesn't say. The promise is made and nothing else is stated.

Regardless of this, both of these accounts are *descriptive*. They prescribe nothing, and they cannot be used as a case for tithing. Some preachers, however, will point to those two passages and claim that because they precede the law, the tithe is an eternal standard for man. They further claim that it then falls under the "law of first mention," meaning that something mentioned for the first time is to be upheld after that.

Guess what? There is no such law in Scripture. If there were, then *all* first mentions would be, by default, an eternal standard, and thus, law. Bringing the firstborn of the flock to the Lord would be mandatory. The first mention of taking a second wife would become the precedent. We would have to marry our oldest daughters off before our younger ones could marry.

If our son died, we would be giving his widow to our next son to raise up children in the first son's name. One would have to be circumcised in order to be saved (something Paul argues directly against). Every time we made an agreement with someone, we would have to offer seven ewe lambs to the one we made the agreement with. We would also be paying dowry's for our wives, giving our firstborn a double portion of the inheritance, and observing the weekly Sabbath. Do the preachers who hold to the law of first mention observe a Saturday Sabbath? No! We would also be observing those pilgrim feasts mentioned in Exodus which predate the law. On and on and on it would go. There would be hundreds of such things we would be required to do. Also, if the law of first mention were true, Nehemiah would have referred to it in our text verse today.

The law of first mention was certainly made up by someone who knew what the law of tithing actually says, and didn't want to let go of the precept of *beating* ten percent out of his flock. The reason I say this is that what the Law of Moses says about tithes is wholly ignored by preachers. The first time it is mentioned in the law is in Leviticus 27 –

“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 to the Lord. ³¹ If a man wants at all to redeem *any* of his tithes, he shall add one-fifth to it. ³² And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord.” Leviticus 27:30-32

This says nothing of what to do with the tithe. It simply says that the tithe is holy to the Lord. The next time the tithe is mentioned is in the passage we have looked at today. As you have seen, translations of these verses are generally inaccurate, stating “the tithes” instead of “tithe,” and so on. In fact, in the KJV, of which I keep a running record of errors, I found 22 translational errors in today's verses.

The terminology here is so specific because Moses will next clarify *the tithe* in the book of Deuteronomy where it is next mentioned. First, it is found in Chapter 12:5-17.

It is obvious in reading this that not all of the tithe of Israel was given to the Levites. Moses then clarifies why there is a seeming discrepancy between what we have seen here in Numbers and what it says in Deuteronomy 12. That is found in Deuteronomy 14:22-29. As you can see, those verses clarify the specificity of Numbers 18. The tithe is *holy* every year as stated in Leviticus 27, but it is only *given to the Levites* every third year. This cannot be speaking of a “second tithe.”

Obviously, if the first two years the Levite is mentioned as not being forsaken in verse 14:28, and then the tithe is to be brought out and stored as required by verse 14:29, then it can only be speaking of a single tithe each year, the third of which is to be collected by the Levites, and to be handled according to the precepts of Numbers 18.

The next time the tithe is mentioned is in Deuteronomy 26:12-15. This is it for the Law of Moses. Everything else in the Old Testament which mentions tithing is in relation to the law, given by Moses. The only instance worthy of special note is Amos 4:4 where it confirms Deuteronomy 14 –

“Enter ye Beth-El, and transgress, At Gilgal multiply transgression, And bring in every morning your sacrifices, Every third year your tithes.”

This particular verse can be translated as “every third year,” or “every third day.” Most translations incorrectly say “day.” As Amos is citing the law of Moses, it is to be rendered “year.”

As has now been presented, the Bible clearly shows that *the tithe* of Israel was every year, but *a tithe* was brought forward to the Levites only every

third year alone. Despite this, it is almost never mentioned by anyone. Instead, preachers shame their congregation into giving – and that... from an Old Covenant principle which doesn't even apply anymore. But the really despicable thing is that there are preachers who actually say that the words about the third year is an *extra tithe* on top of a regular tithe. This is a flat out lie. It is a perfect example of preaching greed over grace.

Imagine the nerve of standing in the pulpit and saying this, knowing that not a person in the church would question his authority or even bother to go check. And you wonder why I tell you week after week to check things for yourself!

The real question to ask a preacher that insists on tithing would be, “If we are to tithe as you say the Bible says, then why aren’t you telling us to do it the way the Bible shows, meaning once every third year?” Watch him have a heart attack over that one! Either that, or he might say, as I’ve heard said, “With the tithing verses, plus all the other required sacrifices, almost thirty percent of what an Israelite made would have been required.”

Again, this is simply not true. That’s why we noted those verses too. Many of the required sacrifices, as we saw, were eaten by the one who brought them after the removal of the sacred portion by the priests. These arguments have no basis in the truth.

The tithing verses clearly show that the third year tithe alone was given away in its entirety and the other two years’ tithes were enjoyed by the giver in the presence of the Lord with some being given to take care of the Levites.

In reality though, none of this matters from a *New Covenant perspective*. We are *not* under the Law of Moses. In fact, the New Covenant says often and explicitly that the law is set aside in Christ; it is obsolete, it is done, it is finished...

We cannot insert the Old Covenant law into New Covenant theology without inserting heresy. It is that simple. We are, as the Bible reveals, living in the dispensation of grace. Here are some verses to support this –

“For the law was given through Moses, *but* grace and truth came through Jesus Christ.” John 1:17

“Moreover the law entered that the offense might abound. But where sin abounded, grace abounded much more.” Romans 5:20

“For sin shall not have dominion over you, for you are not under law but under grace.” Romans 6:14

“I do not set aside the grace of God; for if righteousness comes through the law, then Christ died in vain.” Galatians 2:21

“You have become estranged from Christ, you who attempt to be justified by law; you have fallen from grace.” Galatians 5:4

“And you, being dead in your trespasses and the uncircumcision of your flesh, He has made alive together with Him, having forgiven you all trespasses, ¹⁴ having wiped out the handwriting of requirements that was against us, which was contrary to us. And He has taken it out of the way, having nailed it to the cross.” Colossians 2:14, 15

“For on the one hand there is an annulling of the former commandment because of its weakness and unprofitableness, ¹⁹ for the law made nothing perfect; on the other hand, *there is the* bringing in of a better hope, through which we draw near to God.” Hebrews 7:18, 19

“In that He says, ‘A new *covenant*,’ He has made the first obsolete. Now what is becoming obsolete and growing old is ready to vanish away.”
Hebrews 8:13

We could on and on, but the Bible is clear – in Jesus, the law is set aside. If we attempt to be justified by that law, meaning living by deeds of the law, to be justified before God, then we have fallen from the very grace that was bestowed on us in Christ.

Just as it should be, we are to hold to salvation by the grace of Jesus and His mercy through faith, not deeds of the law. This is what brings us salvation. And this is what decent preachers around the world, and throughout the church age, will tell you again and again... week after week.

And yet, when it comes to tithing, all of this *grace* is thrown to the wind and the law almost inevitably gets reintroduced. One of the most common Bible quotes that you will hear on the subject of tithes is from Malachi 3:8 –

“Will a man rob God?
Yet you have robbed Me!
But you say,
‘In what way have we robbed You?’
In tithes and offerings.” Malachi 3:8

After hearing this, you then receive a boring, hour long, sermon on how you (you terrible Christian you) are stealing from God if you don’t give ten percent just as the Bible says. And be sure to make it pre-tax because, of course, taxes don't count. You are made to feel guilty about it and shamed if you don't follow through with what they tell you. Never mind that Malachi was written when? Yes, under the law.

Having said this, tithing is not – in any way – a New Covenant principle. It was a practice mandated under the law which was given to the people of Israel, and to them alone. It is, like the rest of the law, set aside in Christ.

And so, having shown you what **the law** states and that it doesn't even apply anymore, what are we to do about giving? Is there a rule or a guide for us in the New Covenant? The answer is, “Yes.” There are two actually. The first is found in 1 Corinthians 16:1, 2 –

“Now concerning the collection for the saints, as I have given orders to the churches of Galatia, so you must do also: ² On the first *day* of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come.”

There you have the first of only two real directives given to any saint in the New Covenant – lay something aside weekly, storing up as you may prosper. But, even this is Paul speaking to those churches for a particular purpose and need that they had talked about and agreed upon. These words are not really prescriptive at all. However, if we apply them as such, we should ask, “What does ‘prosper’ mean?” It doesn't say. It is different for each individual. Have you been freed from an addiction like gambling, alcohol, or smoking?

The money you used to spend on that could be given away. Aren't you prospering because of the change? If you didn't need it for something else then, why do you need it now? Or, if you can give ten percent, then the Lord has prospered you to give ten percent. If you can't pay your own bills, should you be pressured into paying the bills for someone else? Is that what the Lord calls “prospering?” Well, maybe for the preacher, but not for you.

The second time, Paul mentions giving is in Galatians 6:6 –

“Let him who is taught the word share in all good things with him who teaches.” Galatians 6:6

That is a precept, and it is prescriptive, meaning he expects it to be done. But does he say a percent? Does he say a form of currency? Does he say anything about wages from your employment? No. He says to share in all good things with him who teaches.

What is a good thing to you? Are you blessed about having seen the sunrise? Isn't sharing that a good thing? Do you know how to make really good cookies? Isn't sharing that with your teacher a good thing? If you have a decent pay check, isn't sharing that a good thing? If your pastor loves durian, won't you share yours with him? Paul wasn't specific. He just said to “share in all good things with him who teaches.” And don't forget the cookies.

In 2 Corinthians 9, Paul tells us about the spirit of giving and the reaping which results from it –

“But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. ⁷ So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.” 2 Corinthians 9:6, 7

We don't want to misapply these verses. One cannot expect that he will always put in and get more out. And so in this, we can see that there is more than just a material reaping at the harvest. There is also the satisfaction which accompanies the reaping.

Blessings are what come to us in that which we find satisfaction. A person may simply be blessed by working in the cool breeze under the blue sky. But unless one goes out to reap, this part of the blessing will be missed.

However, the general principle here is a return on an investment by an increase of the same thing which was invested. Proverbs 11 follows this same broad thought –

“There is *one* who scatters, yet increases more;
And there is *one* who withholds more than is right,
But it *leads* to poverty.

²⁵ The generous soul will be made rich,
And he who waters will also be watered himself.” Proverbs 11:24, 25

Without taking it to an unintended extreme, this is a *general* principle of increase. If a preacher promises that you will reap a hundred-fold if you send him \$100.00, don't waste your time. God is not a cosmic ATM. He tends to our needs, and He rewards each of us according to His wisdom, not our greed.

Further, it needs to be remembered that “sowing bountifully” is something that can only be determined by the individual in relation to what he already possesses. If a millionaire sows \$500.00, it really isn't that much. In fact, it would be nothing compared to a cash-strapped blue collar worker who gave the same amount. Just because it is the same amount, the proportion is one which cannot truly be compared.

Paul has said that each should give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. If this is so, then being told that you must tithe is *a violation of Paul's words*, and thus *a violation of Scripture*.

In preaching tithing, the preacher *violates*, not upholds, Scripture. *He* has purposed, not the giver. The giver must give – happily or grudgingly, and not of will but of necessity. And if of necessity, then it is not done cheerfully. Only a voluntary gift is a truly cheerful gift.

I would implore you to be knowledgeable in the Old Testament so that you will not be misguided by what someone says it says. I would challenge you to be firm in your convictions about what you will decide to do with your money in regards to the church, but I would beg you to only follow through with those firm convictions if you are able to do so, and to be able to do so cheerfully.

When I let you down, as I am certainly bound to do someday, you will then be able to say, "I gave willingly when I could and what I could, and what has happened now will not affect my attitude about what I gave in the past." In the end, your gifts are a reflection of who you are before the Lord. If you are giving for any other purpose than voluntarily and cheerfully, you have given for the wrong reason.

Closing Verse: "I do not set aside the grace of God; for if righteousness *comes* through the law, then Christ died in vain." Galatians 2:21

Next Week: Numbers 19:1-10 The only word that rhymes with it is the word "zephyr" ... (The Red Heifer) (36th Numbers Sermon)

The Lord has you exactly where He wants you. He has a good plan and purpose for you. It may seem at times as if you are lost in a desert, wandering aimlessly. But the Lord is there, carefully leading you to the Land of Promise. So follow Him and trust Him and He will do marvelous things for you and through you.

The Levitical Priesthood

Then the Lord said to Aaron:

"You shall have no inheritance in their land, as to you I tell

Nor shall you have any portion among them

I am your portion and your inheritance
-----among the children of Israel

Behold, I have given the children of Levi
All the tithes in Israel as an inheritance; no need for repeating
In return for the work which they perform
The work of the tabernacle of meeting
Hereafter the children of Israel, by and by
Shall not come near the tabernacle of meeting
-----Lest they bear sin and die

But the Levites shall perform the work
Of the tabernacle of meeting, and they shall bear their iniquity
It shall be a statute forever, throughout your generations
That among the children of Israel they shall have no inheritance
-----thus shall it be

For the tithes of the children of Israel
Which they offer up as a heave offering to the Lord
I have given to the Levites as an inheritance
According to My word

Therefore I have said to them; to them, I did tell
They shall have no inheritance among the children of Israel
Then the Lord spoke to Moses, saying
“Speak thus to the Levites, and say to them:
----- (Maybe they will do a happy dance)

'When you take from the children of Israel the tithes
Which I have given you from them as your inheritance
Then you shall offer up a heave offering of it to the Lord
A tenth of the tithe, according to My word

And your heave offering shall be reckoned to you
As though it were the grain of the threshing floor
And as the fullness of the winepress
Lots of grain and wine, and plenty more
Thus you shall also offer a heave offering to the Lord
From all your tithes which you receive; the greatest to the least
From the children of Israel
And you shall give the Lord's heave offering
-----from it to Aaron the priest

Of all your gifts you shall offer up
Every heave offering due to the Lord
From all the best of them, the consecrated part of them
According to this word
Therefore you shall say to them:
'When you have lifted up the best of it; so I do address
Then the rest shall be accounted to the Levites
As the produce of the threshing floor
-----and as the produce of the winepress

You may eat it in any place
You and your households; is there any need for repeating?
For it is your reward for your work
In the tabernacle of meeting
And you shall bear no sin because of it
When you have lifted up the best of it
But you shall not profane the holy gifts
Of the children of Israel, lest you die as to you I now submit

Lord God, we are even now in a wilderness
And we are wanting to be led by You
Without You to direct, our lives would be a mess
And so be our guide, O God; You who are faithful and true
We long for the water in this barren land
May it flow forth from the Rock, our souls to satisfy
Give us this refreshing, spiritual hand
And may we take it, and to our lives daily it apply

And we shall be content and satisfied in You alone
We will follow You as we sing our songs of praise
Hallelujah to You; to us Your path You have shown
Hallelujah we shall sing to you for all of our days

Hallelujah and Amen...