Introduction

We have learned that we can bank with God and invest in people (Matthew 6:21; Luke 16:9).

But did vou know that you can also rob God?

Illus. One way – the UPS man is keeping "his" packages (Randy Alcorn)—a violation of stewardship. Ans. Another way: "In tithes and offerings" (Malachi 3:8)—a violation of worship.

Principle: Our tithes and offerings are not actually *gifts*, but something that we *owe* to God, as part of His worship.

Tithes - lit. "tenth"

The Law of Moses required a tenth from the land's produce and the first from the herds and flocks.

Scholarly Debate: *How many tithes were there?*

Some say there were three—twice a year, and once every third year—totally 23% on average annually. Others say one tithe given twice to the tabernacle (or temple) and then every three years to the town.

The town tithe met the needs of the local Levites and poor people.

For the sake of argument, we will assume the minimum of 10% per year.

Note: The tithe was *not* a tax, because taxes were added later on top of the tithe (1 Samuel 8).

Objection: We are not under law, but under grace; therefore, we do not have to tithe!

Answer: True, you do not *have* to tithe; but consider the following:

1. Tithing predates the Law of Moses—Abraham (Gen. 14:20) and Jacob (Gen. 28:22). Therefore, tithing is a more universal way of worship than simply dictated by law.

Note: Abraham did it freely, as worship, but Jacob is unbelievingly bargaining with God.

2. There is no law of tithing before the Law or now after the Law; therefore, give what you *want*! This will reveal your heart—but should you give *less*, if you have been given so much *more*? "To whom much has been given, much shall be required" (Luke 12:48).

Because tithing is a matter of the heart, what sparse and infrequent giving say about the heart? Illus. The average American churchgoer gives 2.5% to the Lord.

If one person is tithing, then three people are giving nothing on average!

Tithing is an expression of *honor*—to give the *first* and the *best* to God.

"Honor the LORD from your wealth and from the *first* of all your produce" (Prov. 3:9).

Illus. Abel gave "a better sacrifice" (Heb. 11:3).

Perhaps it was "better due to the blood sacrifice, but the Law accepted grain offerings too.

The text tells us Abel gave his "firstlings" and some "fat portions" (Gen. 4:4).

Nothing like this is said of Cain, who may have delayed until the end of harvest (Gen. 4:3 lit.).

Therefore, God had regard or disregard for the *person*, and then for his *offering* (Gen. 4:4-5).

Application:

You are young—give to God your first years and your most energetic years!

Honor God over the government—tithe off your gross income, not simply your take-home pay.

Sum: It is good training to give at least a tenth to the church, but pray for a heart that will honor and give freely. Illus. Training wheels—it follows God's historical sequence of maturity bringing freedom.

Offerings

Even though the text speaks of required offerings, let us consider freewill (or voluntary) offerings.

Even beyond what is expected of you—the tithe as a minimum—what will you give to God *freely* in thanks? After all, he who is forgiven much will love much (Luke 7:47).

Illus. David was not allowed to build the temple, but he did everything he could up to that point.

How about you? If you are not required, do you find relief or disappointment in not giving?

Instead of covetous keeping, look for adventurous giving as a free act of worship to your God and Savior! Give bountifully and you will receive bountifully.

Why? "God loves a cheerful giver" (2 Cor. 9:6, 7).