

# The Truth About Tithing

George Potkonyak, Author  
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## 1. TITHING ACCORDING TO GOD

### 1.1 Paraphrase of God's Commandments on Tithing

One tenth of all your income is Mine, and it is holy unto Me. (Ref. Lev. 27:30)

Therefore, I, as the rightful Owner of the 10% of your every pay cheque, command you the following:

- a) Take the tenth portion of your pay cheque, which is Mine, go and have fun. Spend it on you and your family, for whatever your heart desires. (Ref. Deu. 12:5-7; Deu. 12:10-12; Deu. 12:17-18; Deu. 14:22-26)
- b) However, do not forget those whom I have called into My ministry and those who are poor: take 10% of your every THIRD pay check and do not spend it on yourself and your family, but rather give it to them. (Ref. Deu. 12:19; Deu. 14:27-29; Deu. 26:12-13)
- c) Remember: one tenth of your income is My holy tithe, and you MUST NOT use it for ANY unclean thing, that is, for ANYTHING, but for what I have commanded you. (Ref. Deu. 26:14)

Observe the above commandments so that you may learn to fear the Lord your God, and I will bless you and I will prosper you in everything that you do. (Ref. Deu. 14:23; Deu. 14:29)

In other words, God said: "Throw in a party - and I'll pay the bill. However, do not forget those whom I have called into my ministry, and those who are less fortunate than you - and I will bless you."

### 1.2. God's Commandments on Tithing

The above is a paraphrase of the Old Testament law of tithing, and if anyone believes that tithing law or the tithing principle applies to the New Testament church - this is it.

In order to understand it better, it is necessary to go in detail through the teaching of the Old Testament, as stated by the apostle Paul.

2 Timothy 3:16-17 "All Scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness, that the man of God may be complete, thoroughly equipped for every good work."

At the time of writing the above epistle, apostle Paul had in mind only, what we know now, as the Old Testament. For the sake of clarity, it will be necessary to go through some minute detail, so as not to leave any room for speculation.

The following verses are most often quoted by our "teachers" who "teach" us how to get "prosperous":

Malachi 3:8-12 "Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse for you have robbed Me... Bring all the tithes into the storehouse, that there may be food in My house and try Me now in this... If I will not... pour out for you such blessing... And all nations will call you blessed..."

The key to understanding of what God is talking about here is in the verse preceding the above quotation, which is not mentioned that often by our "teachers":

Mal. 3:7 "Yet from the days of your fathers you have gone away from MY ORDINANCES and have not kept them..."

Where are these ordinances found? You would not believe that they are actually in the Bible! You may have NEVER heard them mentioned in your church. Why? I will not give you a direct answer - if you wish, you may ask your "teacher".

Deu. 12:17-19 (God's commandment to the Israelites) "You may not eat within your gates the TITHE of your grain or your new wine... But YOU MUST EAT THEM before the Lord your God... you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the Lord your God..."

Deu. 14:22-23 (God's commandment to the Israelites) "You shall truly tithe all the increase... year by year. And YOU SHALL EAT before the Lord your God... the TITHE of your grain and your new wine... that you may learn to fear the Lord your God always."

Deu. 14:24-26 (God's commandment to the Israelites) "But if the journey is too long for you, so that you are not able to carry the TITHE... then you shall exchange it for money. And YOU SHALL SPEND THAT MONEY for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; YOU SHALL EAT there before the Lord your God and you shall rejoice, YOU AND YOUR HOUSEHOLD."

The above quotes are COMMANDMENTS OF GOD concerning tithing: He instructed the Israelites to EAT THEIR TITHES before the Lord, rejoicing. We have to bear in mind that these commandments were given to Moses, to pass them on to the Israelites, while they were still in the wilderness, and they were to be observed after the Israelites crossed the Jordan river and possessed the promised land (Ref. Deu. 12:5-9).

The Israelites were supposed to take their tithes to the appointed place and EAT THEM there before the Lord, rejoicing, TOGETHER with their family, their servants and their local Levite - "the Levite who is within your gates".

One thing is important to remember here: the Israelites DID NOT LEAVE ANY PORTION OF TITHES at the appointed place - the tithes were supposed to be consumed in an atmosphere of celebration, sharing and communion with God.

### 1.3. The Nature and the Selection of Tithes

Lev. 27:30 (God's commandment to the Israelites) "And all the tithes 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."

Lev. 27:32-33 (God's commandment to the Israelites) "And concerning the tithes of the herd or the flock, of whatever passes under the rod, the tenth one shall be HOLY TO THE LORD. He shall not inquire whether it is GOOD OR BAD..."

Firstly, there were several types of tithes, according to the source of Israelites' income: the tithes from the land (seed and fruit) and the tithes from the domestic animals (flock and herd). In other words, God expected His people to set aside one tenth of ALL "increase" (income).

The second point worth remembering is the fact that tithes were SELECTED AT RANDOM. They were not supposed to come from the "best portion" or the "fat portion" as you may have often heard, but it was a randomly selected portion "whether it is good or bad".

The third and a very important point is: the tithes were HOLY TO THE LORD. What does this mean? It simply means that they were to be used ACCORDING TO GOD'S INSTRUCTION and not for any other purpose, no matter how 'godly' that purpose may appear.

### 1.4. The "Year of Tithing"

Deu. 14:27-29 (God's commandment to the Israelites) "You shall not forsake the Levite... at the end of EVERY THIRD YEAR you shall BRING THE TITHE of your produce of THAT YEAR and store it up WITHIN YOUR GATES. And the LEVITE, and the FATHERLESS and the WIDOW... may come and eat and be satisfied, that the Lord your God may BLESS YOU in all the work of your hand which you do."

As you can see, God has not forgotten those whom He has called into His ministry, He has allocated them a just portion - on average, about ONE THIRD OF 10% of an ordinary Israelite's income. The Israelites were to leave one tenth of their income of every THIRD year "within your gates" (this is the storehouse!) from which the Levites and those in need were to get their food. This "storehouse" is mentioned in Malachi 3, and mind you, it is to be accessed not only by the Levites, but by the poor as well.

Levites were allocated cities within each tribal land ("within your gates") in which they were to live with their families and, apart from houses, they were allocated "pasture land". This pasture land was a part of the storehouse in which the tithes were deposited: some of the tithes were in the form of grain, seed, wine, oil and other farm produce, and some were actually live domestic animals, rather than killed meat. These animals which were received as a tithe were to be pastured till they were taken and killed for food, either by the Levites, or by those in need. Therefore, the storehouse mentioned in Malachi 3 is not the place of worship, but rather a place within each tribal land, easily accessible to the local Levites, the poor and the strangers on their journey.

God mentions the third year - "the year of tithing" again:

Deu. 26:12 (God's commandment to the Israelites) "When you have finished laying aside all the tithes of your increase IN THE THIRD YEAR - THE YEAR OF TITHING - and have given it to the LEVITE, the STRANGER, the FATHERLESS and the WIDOW, so that they may eat within your gates and be filled..."

THIS is the portion of the tithes that is actually GIVEN AWAY by the Israelites - one tenth of their income of every THIRD year, not of every year - and this portion is not taken to the place of worship, but to one of the storehouses within the tribal land.

Deu 26:13-14 "...then you shall say before the Lord your God: 'I have removed the holy tithes from my house, and have given them to the Levite, the stranger, the fatherless, and the widow, ACCORDING TO ALL YOUR COMMANDMENTS which You have commanded me... nor have I removed any of it for an unclean use... I have obeyed the voice of the Lord my God, and have done ACCORDING TO ALL THAT YOU HAVE COMMANDED ME.'"

### **1.5. Alternative Interpretations**

There is a teaching which claims that God instituted three tithes: a) 10% every year for the believers themselves, b) 10% every third year for the Levites and the poor, and c) a full 10% every year for the Levites.

This is a plain lie, or at least, a gross error: there is NO SUCH COMMANDMENT in the Bible which requires that Israelites give away 10% of their income of every year to the Levites. The text that could possibly be wrongly interpreted as the "third tithe" is found in:

Numbers 18:21 (God speaking to Aaron) "Behold, I have given the children of Levi all the tithes in Israel..."

The above is clearly not a commandment. It is just a statement by God to Aaron, which is often presented as God's commandment by those desperate to "prove" that tithing is giving of 10% of our annual income to the church. God's way of giving commandments in the OT was through Moses and He normally made it clear that it was a commandment. Besides, when you read those verses in Deuteronomy, it is clear that a portion of tithes is consumed by the Israelites themselves, and some, by those in need, therefore, ALL tithes are not given to the Levites.

The word translated as "all" in the above verse is a Hebrew word that sounds like "kol" and may mean "of all", as in the passage where God commanded Israelites what to eat and what not to eat when He said something like "... you shall eat all [kol] the fish...", (e.g.. Lev. 11:9) meaning "...you shall eat OF ALL the fish...". So, what "of all" the tithes may mean? If we look at Lev. 27 from verse 30 on, we will find that God talks about tithes of the land (grain and fruit) and tithes of herd and flock. "Of all the tithes", therefore means, the Levites were to receive their portion from every kind of Israelites' income.

I must say it again: God NEVER issued a commandment that directs the Israelites to give 10% of their income of every year to the Levites, therefore, there is no equivalent "principle" for the believers today to give 10% of their income to the church.

Another false interpretation is that the tithes which Israelites were supposed to use for the feast, are actually given to the Levites at the place of worship, except that only a small portion is consumed by the Israelites as a token in response to God's commandment. This is clearly a wrong interpretation. Firstly, there is not a single word in the Bible that might even suggest this. Secondly, it does not make sense: if the Levites were to get this portion, they would have to travel to the place of worship (most probably together with their Israelite neighbors who are carrying the tithes), only to take the tithes over from the Israelites, and to carry them back to near from where they originally came.

## 1.6. There is only one tithe - the two proofs

### Proof No. 1

Here is, so to speak, mathematical proof: If we check Numbers, chapters 1-3, we will find that there were approximately 30 to 33 Israelites to one Levite. Now, assume 32 Israelites with an income of 100 shekels of silver a year each. If each Israelite would give his tithe of 10 shekels to the Levite, the Levite's total income would be 320 shekels, of which he would have to give a tithe of 32 shekels to the priests, as per Num. 18:26. Each Israelite would be left with 90 shekels of silver, while each Levite would have 288 shekels left to him. If we add the tithe of every third year, the year of tithing, the balance in favor of the Levite would swing even further. Imagine now this going on for fifty years! Most probably the Levites would end up owning most of the land in Israel! Then, in the year of Jubilee, they would have to return the lot to their original owners. Would this make a sense? Not in the world!

Now imagine, as I concluded from the Scripture, that Israelites give 10% of their income to the Levites every third year only. 32 Israelites with an annual income of 100 shekels of silver each, would earn 300 shekels each in three years. Each one would give 10 shekels (a tithe of the third year) to the Levite, and be left with 290 shekels (for three years). The Levite would receive 320 shekels, of which he would have to give his tithe of 32 shekels to the priests, and be left with 288 shekels as his after-tithe income over three years - nearly an EXACT amount with which each Israelite would be left. THIS does make sense - this is the principle of equality.

One may conclude that the Levite would be left with less than the above figures suggest, because he is to allow the strangers and the poor to partake in the tithes. We must remember that the other two years, while the Israelites are using their tithes for the celebration, they are to invite their local Levites to the feasts, thus making up for the shortfall.

### Proof No. 2

Let's assume for a moment that we really have three tithes: when we look back to Leviticus 27 we will find that the tithe from the flock and herd was selected by counting every tenth animal that passes under the rod. Assume an Israelite with 1,000 head of sheep as his increase. If he is to select the "first" tithe, according to God's commandment he will count every tenth one that passes under the rod and take 100 of them aside, and be left with 900 animals only. Now, how is he going to select the "second" tithe? If he obeys God's commandment on the method of selection, and again selects every tenth one that passes under the rod, he will select only 90 animals, and this is not one tenth of his increase, therefore it is not a tithe. It is even worse with the "third" tithe: he will take only 81 animals. So, if one is to dig in more than once to take a tithe from his income, he will default either on the commandment on the selection of the tithes or on the very amount: the tithe will no longer be one tenth, therefore, not a tithe at all.

In conclusion: there is no such thing as the "second" or the "third" tithe. Those who claim otherwise are telling nonsense!

There is only one tithe - 10% of the Israelite's income - which he spends on feasting, fellowship and celebration with his family two years out of three, and gives it to the Levites and the poor every third year.

## **1.7. Tithing "In Principle"**

There are some who teach that the law of tithing is not valid for the church today, however, that it should be complied with "in principle", meaning that the believers should give one tenth of their income to their church, and accordingly be blessed or, if not in compliance, be cursed. These teachers don't explain whether the believers would be blessed or cursed "in principle" only (since they comply with the law in principle), or if it would be for real.

## **2. THE SPIRIT OF THE LAW**

So far I have presented, so to speak, the letter of the Law concerning tithing. As we can see, God has instituted tithing, not as a burden to His people, but rather as a blessing: "...that it may go well with you and your children after you forever..." [Deu. 12:28]; "...that you may learn to fear the Lord your God always..." [Deu. 14:23]; "...that the Lord your God may bless you in all the work of your hand which you do." [Deu. 14:29]. However, there is one condition: that we do it according to His commandments, not according to some other definition.

Apart from the above promises of God to those who obey His commandments, what else can we see in the ordinances concerning tithing? What is the spirit of the Law of tithing?

First of all, it is obedience to God: there is no need to elaborate on this any further. The second important point is that, through tithing, Israelites expressed their thankfulness to God who provided for them all those earthly goods that they needed to sustain their lives. Tithe was a token of that appreciation.

The third and important point is that tithing was a vehicle of sharing. This sharing was demonstrated at two levels. Firstly, sharing between the Israelites who received their inheritance from God (the life sustaining land) and those who did not possess such inheritance, the Levites, the strangers and the poor. If we examine the figures, the number of Israelites versus the number of Levites and the percentage that the Israelites were to give to the Levites (one third of 10%) we will find that each would end up with an equal share. This is the principle that was observed in the distribution of manna: one who gathered much had nothing left over and the one who gathered little had no lack.

The second level of sharing was the community sharing, where people would come together with their families and neighbors and share in the atmosphere of joy and celebration before the Lord.

It is worth observing that tithing was not a vehicle to "build the kingdom" or to "save the souls" or to support some other 'godly' project. And it was not a vehicle to show someone's "commitment" and help him be "called" into a leadership position. These are all gimmicks that are being used today by our beloved "teachers" who seem to be never satisfied, no matter how much is collected by the church or a ministry. Ever heard any of them say, "enough"?

## **3. ABRAHAM'S "TITHING PRINCIPLE"**

Before I address the New Testament I'd like to briefly mention an Old Testament passage very often mentioned in connection with tithing.

We all know that Abraham gave to Melchizedek, the priest of the most high God, "tithes of all" (Gen. 14:20). Many proponents of tithing are using this verse to "prove" tithing is valid (as some "eternal principle") for the church today, because Abraham, the father of our faith, established the principle. They normally never mention what God said about tithing from the book of Deuteronomy because it is "the Law" - as if God did not know about Abraham's "eternal principle" when He established the Law. I would think that the real reason is this: what God said in the Law contradicts what these "teachers" would like us to "know" about tithing. So, let's examine the "Abraham's tithing principle".

1. Abraham gave 10% to the priest. (Ref. Gen. 14:20) Comment: so far, so good.
2. Abraham gave from the spoils he repossessed from the enemy kings. (Ref. Gen. 14:20-23; Heb. 7:4) Comment: This fact has been mostly ignored by those preaching the "Abraham's principle".
3. Abraham gave the remaining 90% to those to whom the goods belonged in the first place. (Ref. Gen. 14:23) Comment: as in 2 above.
4. Abraham gave only once in his lifetime (as far as the Bible recorded). Comment: as in 2 above.
5. Abraham had not touched his own property or income (he was exceedingly wealthy). Comment: as in 2 above.

It appears to me that proponents of the "Abraham's principle" are very selective: they adopt one out of five points from Abraham's example on tithing - or possibly two out of six, if we add the "principle" that Melchizedek, after receiving tithes, did not appear to be accountable to anyone on the use of the tithes.

It is worth mentioning here another example of God's people giving to those who are called into His ministry. This event took place, like the Abraham's tithing incident, before the law of tithing became effective. Like Abraham, the Israelites won a battle over an enemy and got hold of a great spoil. And here is what GOD COMMANDED them to do:

Num. 31:25-30 Now the Lord spoke to Moses, saying: Count up the plunder that was taken... and divide the plunder into two parts, between those who took part in the war... and all the congregation. And levy a tribute for the Lord on the men of war... one of every five hundred of the persons, the cattle, the donkeys and the sheep; take it from their half, and give it to Eleazar the priest as a heave offering to the Lord. And from the children of Israel's half you shall take one of every fifty, drawn from the persons... from all the livestock, and give them to the Levites who keep charge of the tabernacle of the Lord."

A great giving principle commanded by God! When was the last time you heard THIS particular giving example mentioned in your church? Two percent of one half of the spoil - that is, ONE PERCENT only of the total - to the Levites, and only a tenth of that to the priests! Surely, this must have been some mistake - it doesn't line up with the modern-day teaching!

This is the essence of my argument. Our teachers use THEIR teaching to judge the validity of the word of God: if it doesn't line up they never mention it in the church. Shouldn't it be the other way round? If THEIR teaching doesn't line up with the word of God, IT should never be mentioned in the church.

## **THE NEW TESTAMENT CHURCH**

### **4.1. Sharing with the Saints in Need**

2 Cor. 8:13-15: "For I do not mean that others should be eased and you burdened; but by an EQUALITY, that now at this time your abundance may supply their lack, that their abundance also may supply your lack - that there may be equality. As it is written: 'He who gathered much had nothing left over, and he who gathered little had no lack'".

In 2 Corinthians chapters 8 and 9 apostle Paul is talking about sharing among the Christians: if one group of them is in need, the others who are better off should help them out. He is referring to a particular point in time when a famine came over the land of Judea, as prophesied by the prophet Agabus (Ref. Acts 11:28), so the people from Achaia and Macedonia collected their donations and sent them to Jerusalem church for the distribution among the saints who were affected by the famine.

These chapters are very often used as an example of giving to the church for the "building of the kingdom". Nothing further from the truth!

2 Cor. 9:9 As it is written: "He has dispersed abroad, He has given TO THE POOR; His righteousness endures forever."

2 Cor. 9:12 For the administration of this service not only supplies the NEEDS OF THE SAINTS, but also is abounding through many thanksgivings to God.

It is in connection with this GIVING TO THOSE IN NEED that Paul wrote:

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

### **4.2. Support of Those in the Ministry**

It is in 1 Corinthians, chapter 9, where apostle Paul argues the case that those who are called to preach the gospel ought to live by the gospel.

1 Cor. 9:14 Even so the Lord has commanded that those who preach the gospel should live from the gospel.

He was probably referring to the words of Jesus when He was sending His disciples out to preach the Kingdom: He commanded them not to take any money with them, and to rely for their provision on those to whom they were sent to preach.

Luke 10:7 And remain in the same house, eating and drinking such things as they give, for the laborer is worthy of his wages...

Apostle Paul refers to the Old Testament in order to support his argument that those who sow spiritual things should reap the material things (v.11) but he never mentions tithing.

Why is there no clear teaching in the New Testament on tithing? There are at least two possible answers to this question:

a) Tithing does not apply to the NT church. This may or may not be the correct answer - I'll leave it at that.

b) The early church believers were mainly Jews who knew the Law and all its ordinances which they observed and most probably continued to observe until, so to speak, they were told not to. So, it is possible that they continued observing the law of tithing (like, for example, they continued going to the temple daily to pray), since they did not consider themselves as if they embraced another religion, but only that some of the prophecies of their own Jewish religion, concerning Messiah, were being fulfilled.

Jesus mentioned tithing only once (Mat. 23:23, Luke 11:42) where He approved of it. It must be born in mind that He referred to the Jews, and that at that time, the New Testament was not in force as yet. On the other hand, apostle Paul, even when writing about the support of those who are called to preach the gospel (the New Testament "Levites" - so to speak), does not mention tithing. Admittedly, he does call on to the Old Testament (1 Cor. 9:8) but in verse 9 he refers to something other than the law of tithing.

There is an interesting passage in the book of Acts:

Acts 2:46 "So continuing daily with one accord in the temple, and BREAKING BREAD from house to house, THEY ATE THEIR FOOD WITH GLADNESS AND SIMPLICITY OF HEART."

Could the above be the practice of tithing according to the book of Deuteronomy? It may or may not be the case.

I would like to draw your attention to another verse in the Old Testament:

Deu. 12:8-9 (God's commandment to the Israelites) "You shall not at all do as we are doing here today - every man doing whatever is right in his own eyes - for as yet you have not come to the rest and the inheritance which the Lord your God is giving you."

We, the New Testament believers, are often referred to as the "Joshua Generation", i.e.. those who have entered the "rest and the inheritance". This would imply that we are not expected to do, and therefore not to teach, every man according to what is right in his own eyes, but rather according to God's commandments.

So, my advise remains: if you believe that tithing is valid for the New Testament church - go for it. I have shown you from the word of God what tithing is. If you believe that the New Testament giving is the matter of the heart - go for it. In absence of the clear leading by the Holy Spirit, you may use the law of tithing as a guide when setting up your level of giving for the support of those who minister to you spiritually, and to those who are in need, without neglecting some fun with your own family.

### **4.3. Genealogy of Levites**

If we look back to the Old Testament and tithing we will see that God was the One who separated Levites for Himself - and He provided for them EXACTLY the amount they needed to have a comparable standard of living with the rest of the Israelites. Today, it is God who calls people into His ministry and it is He who brings people to salvation, i.e.. to each particular church. If anyone claims that we need more than one-third of 10% of our income today, to support those in the ministry, he is saying that God has lost the account of His people. Well, I would argue that one. He knows EXACTLY whom He has called to preach and He knows EXACTLY whom He has saved. If we have overproduced the "ministers" it is our fault. In the time of Nehemiah they checked the genealogy of those who claimed to be Levites before they were allowed to minister (Neh. 7).

How about checking the "genealogy" of those claiming to be called of God to preach? How? I know, it's not an easy task. But to start with, it's not a bad idea to check whether they preach truth - the full truth, that is - and for this we need to know the word of God. To check what they teach on the doctrine of tithing would be a good place to start.

## 5. GIVING TO THE POOR

There is so much talk on the subject of giving (apart from tithing) in the churches today. In my seven years of "hard labor" in my ex church, I heard this subject mentioned more often than any other, the Bible usually quoted, however, most of these statements were incomplete: they terminated before a little two-letter word "to...". Give to whom? Sadly, this is the case with many, if not most, churches that place giving and tithing in a prominent position. I examined hundreds of references in the Bible in order to find to which kind of giving God gives most prominence. One does not have to be a skilled statistician to quickly conclude that God speaks about giving to the needy more often than about all other giving put together. And He stated, in the OT and the NT that the poor will always be among us. Anyone who teaches differently is making God a liar and Jesus a false prophet.

Deu. 15:11 (God speaking) "For the poor will NEVER cease from the land..."

Mark 14:7 (Jesus speaking) "For you have the poor with you ALWAYS, and whenever you wish, you may do them good..."

Yet, we hear more and more frequently, from the pulpit, that there are no poor people, or "they are poor because they choose to be so". Often, the book of Deuteronomy becomes valid (all of a sudden!) where it mentions the poor "within your gates", supposedly meaning the poor should join "my church" in order to be eligible to get help. "Within your gates" in the OT meant within the tribal land. God did not want to make it too hard for those needing help by sending them across the land to get their food. Today "within your gates" is as far as your bank is (your telephone or even your computer terminal). You can T-T your money to any destination in the world within minutes. Now, let's see first what the OT says about giving to the poor.

Ps. 41:1 "Blessed is he who considers the poor; the Lord will deliver him in time of trouble."

Prov. 19:17 "He who has pity on the poor lends to the Lord, and He will pay back what he has given."

Prov. 22:19 "He who has a generous eye will be blessed, for he gives of his bread to the poor."

What is the Bible teaching us? Those who give to the poor can expect only blessing, and more blessing; not from those to whom they give, but from God Himself. Even if the needy do not happen to be in your denomination, or your country, or even if he is your enemy, do not let it worry you.

Prov. 25:21-22 "If your enemy is hungry, give him bread to eat; and if he is thirsty give him water to drink; for so you will heap coals of fire on his head, and the Lord will reward you."

Now, let's consider some more Bible teaching on giving (or lack of it) to the poor:

Prov. 28:27 "He who gives to the poor will not lack, but he who hides his eyes will have many curses."

Prov. 21:13 "Whoever shuts his ears to the cry of the poor will also cry himself and not be heard."

The above two verses are worthy of a long hard look. This is the "other side of the coin" which must not be ignored. This is the word of God! Now, Malachi 3 makes sense: God was telling the Israelites they were cursed because they robbed Him, by not following HIS ORDINANCES and not having food in His storehouse. In Deuteronomy chapters 14 and 26 He speaks specifically of the portion of the tithes that goes to the storehouse, not only to feed the Levites but also the poor. So, part of the tithes given by the believers, belongs to the poor.

Here is another verse which will clearly demonstrate what God thinks about those who don't allow the poor their portion:

Deu. 27:19 "Cursed is the one who perverts the justice due the stranger, the fatherless, and widow."

The following verse is very interesting:

Prov. 22:16 "He who oppresses the poor to increase his riches, and he who gives to the rich, will surely come to poverty."

Have you ever given to any of those "needy" ministries who claim to be in debt, like \$40 million, or whatever? How many needy people do you know who managed to get into such debt? Or, to those ministries whose "head pastor" flies his own private airplane? Consider the above proverb: if you help their "needs" you are helping the rich. And what is the consequence? You will end up in the same boat with the one who robs the poor, that is, in poverty. Who is the one who robs the poor? If someone is poor there is nothing to rob him of - you may say. Not so! Poor have their inheritance from God: they stand side-by-side with the "Levite" to get THEIR portion from the "storehouse" where TITHES are stored. So, whoever denies them access to that "storehouse", he is oppressing the poor. And what is his destiny? He will come to poverty, says the Lord.

We all know about God's judgment of Sodom and Gomorrah, and think of the "sodomites" as the cause of this judgment. But, let's see what the Word says about it.

Eze. 16:49 "Look, this was the iniquity of your sister Sodom: She and her daughter had pride, fullness of food, and abundance of idleness; NEITHER DID SHE STRENGTHEN THE HAND OF THE POOR AND NEEDY."

Another passage from the OT is worth mention in connection with taking care of the poor and needy.

Isa. 58:6-12 Is this not the fast that I have chosen:... Is it not to share your bread with the hungry, and that you bring to your house the poor who are cast out; when you see the naked, that you cover him... then your light will break forth like the morning... your righteousness shall go before you; the glory of the Lord shall be your rear guard. Then you shall call and the Lord shall answer...

Right here is the "formula" to get God's attention to our prayers. We don't have to starve ourselves for days on end, expecting God's pity and His answer to our prayers. His method is much easier and His burden much lighter.

You may say, "That is the Old Testament". So, let's see what the New Testament teaches on this subject. I would not think that the God of the New Testament is less concerned with the well-being of the poor, than the God of the Old Testament - He is one and the same God, He changes not!

Mat. 19:21 (Jesus speaking) "If you want to be perfect, go, sell what you have and give TO THE POOR, and you will have treasure in heaven; and come, follow Me." (also Mark 10:21 and Luke 18:22)

Luke 12:33-34 (Jesus speaking) "Sell what you have and GIVE ALMS [to the poor]; provide yourselves a treasure in heaven... for where your treasure is, there your heart will be also."

What is Jesus saying here? Give to whom? Give TO THE POOR and you will have a treasure in heaven! One may say that Jesus contradicts Himself with the statement that the costly perfume which Mary used to anoint Him should not be sold and given to the poor, but rather used to anoint Him for His burial (Mark 14:3-9). There is no contradiction here: Jesus was about to be buried on that particular occasion - and to never be buried again!

Apostle Paul, in his letter to the Galatian church, recalls the commission given to him and Barnabas by the elders and apostles in Jerusalem when they were sent out to preach to the Gentiles.

Gal. 2:10 "They desired ONLY that we should remember the poor, THE VERY THING which I also was eager to do."

Would anyone have a guess on where this inspiration might have come from? My guess is that it was from God. There was no mention of making sure that they (Paul and Barnabas) should stay in the best hotels, use the best mode of transport, get people to build crystal cathedrals, get them to give for the "extension of the kingdom" etc... so that "the world can see that the Christians are the head, not the tail".

Jesus' parable in Matthew 25 deserves careful consideration. He talks about two groups of people being judged: those on the right (the sheep) were those who took care of the poor and those on the left (the goats) were those who ignored the poor. What happened to those on the left? They were thrown into the lake of fire! Who were they? The unbelievers ("the world")? We should consider it carefully. Jesus said that the world was already judged, therefore there is no need for it to come for the judgment. Consider Matthew 25:44, they (the "goats") said, "Lord, when did we see You hungry..?" They addressed Him as the "Lord". Were they really "the world"?

## **6. CHURCH EXPENSES**

Lev. 24:1-2 "Then the Lord spoke to Moses, saying: "Command the children of Israel that they bring to you pure oil of pressed olives for the light, to make the lamps burn continually."

The above commandment to the Israelites is a clear indication that God expected them to meet some running costs of the place of worship. He mentioned oil only. What were the other expenses? I cannot think of any except the wood for the fire on the altar of burnt offering. Offerings themselves, came from the Israelites as per commandments relating to the offerings.

Neh. 10:34 "We cast lots among the priests, the Levites, and the people, for bringing the wood offering into the house of our God.."

We see here how Nehemiah and the elders solved the problem of the wood supply. It was a matter of putting in some work required to cut and bring the wood in. All of the people participated in the "draw", including the Levites and the priests.

Neh. 10:32 "Also we made ordinances for ourselves, to exact from ourselves yearly one-third of a shekel for the service of the house of our God..."

Nehemiah and the elders decided to meet the running cost of the temple in a prescribed manner - each family giving a flat rate. Please note: one-third of a shekel (of silver) is not much by any standard. They were very modest: no private donkeys (i.e.. airplanes), no glossy publications, no fancy programs, etc...

So, according to the word of God, the church running costs should be met by the believers according to the decision of the elders (plural!) of a church, or better still, according to the decision of the congregation.

Should the church finances be separated into two funds: one for the support of those in the ministry and the help to the poor, and one for covering the running costs of the church? According to the Old Testament: Yes. The tithes were holy to the Lord and were not to be profaned in any way. When it comes to the New Testament it is not so clear, for there was no mention of the church running costs.

## **7. CHURCH BUILDING**

### **7.1. The Tabernacle**

Ex. 25:1 "Then the Lord spoke to Moses, saying: 'Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering'."

This is God's call to the Israelites while they were in the wilderness on their way from Egypt. As we know, God commanded Moses to build Him a tent (tabernacle) and He gave detailed plans to Moses. How were the Israelites to meet the building costs? They were on their way from slavery - they would not be expected to have much to give. But as we read on, we find the Israelites, not only met the needs, but had to be told to stop giving, for there was too much in the offering (Ex. 36:5-7). I would like to make a couple of observations here: a) If the giving is truly to God's purpose, His people are willing to give even above the requirements, and b) If the giving is for God's purpose, leaders will acknowledge when the requirements have been met, and ask God's people to stop bringing more.

Ex. 35:21 "Then everyone came whose heart was stirred, and everyone whose spirit was willing, and they brought the Lord's offering for work of the tabernacle of the meeting, for all its service, and for the holy garments."

Where did all these riches come from? If we read Ex. 11:2-3 we will see that God planned the whole thing perfectly Himself. He told the Israelites, while still in Egypt, to go to their Egyptian neighbors and ask for gold and silver. God gave them favor in the eyes of the Egyptians. What I am driving at is this: It was God's idea to build, He gave the plan and He organized the funding, the source of funds being the people outside of His "kingdom", i.e.. the unbelievers.

### **7.2. The First Temple**

1Chr. 29:2-3 (king David speaking) "Now for the house of my God I have prepared with all my might... I have given... my own special treasure of gold and silver..."

We know king David's desire to build the temple, but the Bible does not say whether this desire was inspired by God or not. It does say though that God provided the building plan (1Chr. 28:12, 19), thus approving the idea. And where did the funds come from? In the above verse we see that king David provided a large portion of the funds and we know where these riches came from: from the conquest of the ungodly nations in the promised land.

In king David's own words:

1Chr. 29:16 "O Lord our God, all this abundance that we have prepared to build You a house for Your holy name is from Your hand, and is all Your own..."

1Chr. 29:6 "Then the leaders... the captains... the officers... offered willingly."

1Chr. 29:9 "Then the people rejoiced..."

The nobles and the rich of the land followed the example of their king. And what did the people do? They rejoiced! They were not even asked to consider "subscribing" to the building fund. When it came to the actual building work, who did it?

2Chr. 1:17-18 "Then Solomon numbered all the aliens who were in the land... and he made... them bearers of the burden... stonecutters."

As we know, the aliens were the slaves made up of the population of conquered nations. No ordinary Israelite was asked to bear this burden. The only time the Israelites were asked to do something, was when they were sent to Tyre to bring the cedar wood, and I believe they were paid for that work. The slaves could not be sent out of the land for fear they would not return.

What do we see in the above example? God provided the building plans (it was His project) and He made sure that the resources were available, coming mainly from the "outsiders".

### **7.3. The Second Temple**

Ezra 1:1-4 "Now in the first year of Cyrus king of Persia... [king] made proclamation... 'He [God] has commanded me to build Him a house at Jerusalem...' ."

Again, it was God's idea or rather, it was His commandment to build. Ezra 1:6-7; 2:67-68; 3:7 talks about king Cyrus giving "articles of the house of the Lord" and offerings of the leaders of Israel and the free will offerings of the people. Where did the resources for the building of the temple come from? Again, mainly from the "outsiders"!

When it comes to the building of the places of worship, there is no direct "perpetual" commandment in the OT and not even an example of any building project in the NT. So, what is my advice?

If there is a clear indication that it is God's idea to build a place of worship, you will find that (most of) the finances will come from those outside of the church. That will be a clear indication that it is God's plan. Then, if need be, get involved! Otherwise, think twice before you subscribe to any building fund. Why? I have seen some extravagant spending on church buildings that border on lunacy. People were drained of their resources so they were unable to meet other expectations toward their God. And a big question is: to whom do the buildings belong? The church? What happens when the "church" folds, as is so often the case???

Please, do not misunderstand me. If it is economically more sound to build than to rent, fine. Let the elders and the financial experts work out what is the best solution and if it is to build, then build. But, to be fair to each contributor, in case he/she decides to leave the church, let each one who contributes hold shares in the building ownership.

If the decision is, that it is better to build, once the church occupies its own building, it would be fair to advise the believers that the church running costs have been reduced (remember: it was an economical decision to build) so that they can adjust their level of contribution to the church's running costs.

## 8. MONEY CHANGERS

Luke 19:45-46 Then He [Jesus] went into the temple and began to drive out those who bought and sold in it, saying to them, "It is written, 'My house is a house of prayer' and you have made it a 'den of thieves' ".

I have heard and read numerous examples where so-called ministers of the Word teach the most stupid and most ridiculous "giving principles" which, astonishingly, many, even "the elect" believers, fall for. As we have seen from the Biblical teaching on the subject of tithing and giving, there is definitely a blessing for the giver - God ordained it so. But also, if a believer is not careful with his giving, he will end up with curses rather than with blessings, or at best, with wasted money.

It is the ignorance of the people of God that causes excesses in the church, as much as false teaching. If believers would pay more attention to the Biblical truth, there would be less room for these "teachers" to propagate their self-centered "doctrines".

Some, so-called Christian ministries have accumulated great wealth, not by preaching the gospel of Jesus Christ, but by teaching the "prosperity doctrine". There are books and circular letters written on how to get "prosperous" and, of course, each ending with an invitation to give to that particular ministry, which will in turn pray for you, and you will get blessed. They talk about "faith", about "mixing giving with prayers", about "agreeing" on your wish, about all kinds of superstition and witchcraft, which many believers fall for.

Most commonly used technique by some unscrupulous "teachers" is to quote an isolated event from the Bible and then turn it into a "principle" which we, if we are 'godly', should follow. These "principles" have as much weight as the "principle" that if a man grows long hair he will possess a supernatural strength as Samson did. There is only one principle that we have to bear in mind:

Deu. 28:1-2 "Now it shall come to pass, if you diligently obey the voice of the Lord your God, to observe CAREFULLY all His commandments which I command you today, that the Lord your God will set you high above all nations of the earth. And all these blessings shall come upon you and overtake you, BECAUSE YOU OBSERVE THE VOICE OF THE LORD YOUR GOD."

John 14:15 (Jesus speaking) "If you love Me, keep My commandments."

John 15:7 (Jesus speaking) "If you abide in Me, AND MY WORDS abide in you, you will ask what you desire, and it shall be done for you."

John 15:10 (Jesus speaking) "If you keep My commandments, you will abide in My love, just as I have kept My Father's commandments and abide in His love."

An often quoted example is the account of the prophet Elijah and the poor widow whose son was raised from the dead, supposedly, as a result of her giving to the man of God. So, if you give to the "man of God" you may expect a miracle in your life. Few of them mention that, in that particular instance, God actually commanded the widow to give food to the prophet, so she did, she obeyed God's specific instruction; therefore, the principle is: "Obey God's commandment", rather than "give to (any who claim to be) the man of God".

1 Kings 17:8-9 "Then the word of the Lord came to him [Elijah], saying, 'Arise, go to Zarephat, which belongs to Sidon, and dwell there. See, I HAVE COMMANDED a widow there to provide for you' ".

I will quote here a couple of passages from the early "church fathers" writings, who lived and ministered just after the departure of the last of the original apostles. The quotes are from Didache (Teaching of the Apostles).

Didache 11:6 And when he departeth let the apostle receive nothing save bread, until he findeth shelter; but if he ask money, he is a false prophet.

Didache 11:12 And whosoever shall say in the Spirit, Give me silver or anything else, ye shall not listen to him; but if he tell you to give on behalf of others that are in want, let no man judge him.

Is this to say that there should not be mention of giving in the church? No! On the contrary, the truth about giving should be taught as any other truth - no more, no less, and ACCORDING TO THE WORD OF GOD.

I need to mention here a teaching that is taking place in the church lately: the teaching on the "Spirit of Poverty". I personally haven't been exposed to it and haven't read any of the books that deal with that subject. However, "knowing them by their fruits", I can guess what is the main thrust of the teaching: give and keep giving (to the church) - that's the only way to be kept safe from the "spirit of poverty". I am also sure that the "evidence" of the existence of this "spirit" is not the complaints of those "afflicted" by it, but rather it is a circumstantial evidence gathered from the level of collection by the church's fund raising programs.

I understand that all churches are not well off financially, yet it should not be an excuse for the preachers to resort to dishonest teaching in order to get extra funds. Can you imagine a person in a secular job resorting to a dishonest method for getting some extra money to feed his family? He would end up on the wrong side of the law and, in all probability, in jail. Yet, in our Christian world, it appears that dishonest gain is OK, as long as it is used for the "advancement of the kingdom of God". I believe that an offering to God gained in a dishonest way is considered unclean and an abomination and not acceptable to Him. With Him, the end does not justify the means.

I hope, dear brother or sister that you learned something valuable from this message.

May God bless you all.

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George Potkonyak  
PO Box W123  
West Pennant Hills, NSW 2125  
Australia  
Phone: 61 2 9875 3014  
Fax: 61 2 9875 1123  
E-mail: potkony@ar.ar.com.au