



*A Ministry of the
Church of God (Seventh Day)*

His Blessings... Our Offerings



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Christians are called to holiness in thought, word, and deed and to express faith in Christ through devotion to God and godly interaction with others. As a result — not a cause — of redemption, believers should give tithe and freewill offerings for the support of the church and its gospel ministry.

This study examines the financial support of gospel work in the early Christian church and how it relates today. It also reviews the history of tithing and cites instruction for supporting the ministry of the Lord Jesus Christ. When understood, these basic principles make the financial support of gospel ministry a blessing and privilege, rather than a burden of mere obligation.

We believe that Christians should freely and cheerfully support the church and its ministries from what God has generously given. All Christian stewardship begins with the following truths:

- The earth and all it contains belong to God: “The earth is the Lord’s, and everything in it, the world, and all who live in it” (Psalms 24:1; 50:10, 11; Haggai 2:8). All our abilities, opportunities, and possessions come from Him (Deuteronomy 8:18).
- Since God owns all things, humanity is not an owner but a steward. All we possess belongs to God. He has entrusted what He created into the dominion and care of the human race for our sustenance, well-being, and comfort (Genesis 1:28).
- Christian stewardship, viewed through the gospel, is about giving. Giving

originated with God, not with us! God gave humanity its life, His creation, and His only begotten Son for the sins of the world (John 3:16). By His unconditional love, He forgives us, removes our guilt, reconciles us to Himself, and offers us new life. This is where stewardship begins.

Our response to the love of God is gratitude: “We love because he first loved us” (1 John 4:19). Christian stewardship is not motivated by self-interest or by the demands of biblical law, but by our gratitude for a loving, merciful God. We give to God because He first gave to us.

Christian stewardship is more than just giving tithe and offerings. It encompasses the complete commitment of our life, time, abilities, and possessions to God’s service (Romans 12:1).

What is the Tithe?

The *tithe* refers to one-tenth of a person’s increase. A biblical tithe included all increase, such as grain, fruit, or herds and flocks (Leviticus 27:30, 32; Deuteronomy 14:22).

Though the Old Testament tithing laws for Israel are no longer in force, the church and its gospel ministries are still supported by a voluntary tithe and the offerings of its members and friends. Instead of giving tithe as a legal obligation, believers now give a tithe and offerings in recognition of God’s ownership of all things and in gratitude for God’s marvelous love and bountiful blessings.

Since the world's economy is now based on a monetary system rather than agricultural produce, a tithe should be considered as a tenth of one's total earnings (not including business expense).

The History of Tithing

Tithing is the oldest known system of giving for religious purposes. Tithing is first mentioned in the Bible when Abraham was met by Melchizedek as he returned from battle with the Canaanite kings. Melchizedek was "king of Salem" and "priest of God." Upon receiving the blessing of Melchizedek, Abraham "gave him a tenth [tithe] of everything" (Genesis 14:18-20).

The next instance of tithing occurs after Jacob dreamed of the stairway to heaven. After God promised to give the land to Jacob and his descendants (Genesis 28:10-22), Jacob then vowed to give back a tenth of all the Lord would give him.

With Abraham and Jacob, tithing was an act of worship to God in gratitude for His deliverance and promise of blessing. These were voluntary acts of devotion to God, not mandated by any law.

As Israel became a nation, tithing became a legal obligation: "Bring the best of the firstfruits of your soil to the house of the Lord your God" (Exodus 23:19). The tithe — whether produce of the field, fruit of a tree, or animals — was declared to "belong to the LORD; it is holy to the LORD" (Leviticus 27:30, 32).

The tithe was a part of Israel's stewardship responsibility. They were instructed to

take the tithe to the house of God (tabernacle or temple) as a means of accomplishing God's work and purpose on earth. The tithe became the inheritance of the Levites, who performed religious service before God on behalf of Israel (Numbers 18:23, 24).

This systematic and proportionate giving was part of the law Israel observed. When Israel tithed, they prospered spiritually and materially. When Israel neglected to tithe, they showed their spiritual indifference toward God and brought difficulty upon themselves. Malachi the prophet charged Israel with robbing God when the people withheld their tithe (Malachi 3:7, 8). This is a sad note on which the prophet brought the Old Testament writings to a close.

Tithing in the New Testament

Three New Testament passages refer to tithe.

- In Matthew 23:23, Jesus commented on the practice of the Pharisees, who tithed on the smallest of their produce (see also Luke 11:42). While Jesus criticized the Pharisees for neglecting more important things, He did not criticize but rather commended them for tithing.
- In Luke 18:12, Jesus told about a Pharisee, praying in the temple, who boasted about his tithing practice.
- In Hebrews 7:4-9, the writer recalls Abraham's tithing back in Genesis 14. The implication here is that as faithful Abraham gave a tithe to Melchizedek in that ancient time, so faithful Christians now

give a tithe to spread the gospel of Christ, for Jesus is a high priest forever after the same order of Melchizedek.

None of these references indicates that tithing continues as a law under the new covenant or that tithing as the voluntary practice of Christians should be discontinued.

Jesus and Stewardship

Jesus said much about Christian stewardship and material possessions.

- He did not condemn material possessions. Without hesitation, He attended a great banquet held in His honor — an obvious display of Levi's wealth (Luke 5:29). However, Jesus did warn against greed in the parable of the rich fool (12:13-21).
- He said our primary concern should be the kingdom of God. He assured His followers that God would provide for life's needs (Matthew 6:31-33). He taught that greatness is not measured by wealth but by service to others (Mark 10:43).
- Jesus taught that merely giving material possessions is inadequate to express our gratitude and devotion to God. Christian stewardship, in the mind of Christ, means we dedicate to God all we are and all we possess. Once we achieve this attitude of heart, we give spontaneously (Matthew 10:39; Luke 14:33).
- Jesus recognized those who gave generously and praised those who gave of what little they had (Luke 19:8, 9; 21:4).

Teachings of Apostle Paul

Concerning financial support of the New Testament gospel, Paul gave the most direct and detailed instruction:

Who serves as a soldier at his own expense? Who plants a vineyard and does not eat of its grapes? Who tends a flock and does not drink of the milk? Do I say this merely from a human point of view? Doesn't the law say the same thing? For it is written in the Law of Moses: "Do not muzzle an ox while it is treading out the grain." Is it about oxen that God is concerned? Surely he says this for us, doesn't he? Yes, this was written for us, because when the plowman plows and the thresher threshes, they ought to do so in the hope of sharing in the harvest. If we have sown spiritual seed among you, is it too much if we reap a material harvest from you? (1 Corinthians 9:7-11).

This text makes support of gospel ministers a responsibility of every Christian.

Here, Paul presents three human vocations — warfare, farming, and shepherding — as arguments for gospel support. Quoting from the law that forbids muzzling oxen while they tread out the grain (Deuteronomy 25:4), he insists that neither should those who labor for the gospel be prevented from making a living from the support of those they serve. This logic transcends the limits of law and makes stewardship a matter of principle.

By referring specifically to those who served under the old covenant, Paul commended tithe and offerings as a means of support for the gospel ministry of the

New Testament church. He declared that Christian ministers should be supported “in the same way” as the Levites and priests.

Don’t you know that those who work in the temple get their food from the temple, and those who serve the altar share in what is offered on the altar? In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel (1 Corinthians 9:13, 14).

These are Paul’s instructions to the Christian church regarding its stewardship responsibility in support of gospel ministry. Paul did not appeal to the law of tithing but to a timeless and universal principle: the simple but fair rule that a worker, regardless of whether he sows the seed or harvests the crop, is entitled to his wages.

The same teaching is found in similar terms in 1 Timothy 5:17, 18. Support of the church’s ministry is not an option for Christians. It stems from gratitude for God’s grace, received through the preaching and teaching of the gospel: The worker deserves His wages (Luke 10:7).

Proportionate giving is needed no less to carry out the Great Commission under the new covenant than it was to maintain the Levitical system under the old. The people of God must exercise the God-approved principle of stewardship as a part of their worship and support of gospel ministry.

Blessedness of Giving

In addition to appealing for financial support for gospel workers, Paul encouraged the Corinthians to give offerings for the

poor saints in Jerusalem (Romans 15:23-26). He challenged them to give as generously as did the Macedonian churches.

The thought that stands out in Paul's reflection (2 Corinthians 8:1-5) is the liberality (generosity) of the Macedonian churches: "They gave . . . even beyond their ability" (v. 2). They gave sacrificially. They were so generous because they had first given themselves to God (v. 5). This is the true beginning of responsible Christian stewardship.

In 2 Corinthians 9, Paul enumerated benefits that would come to the Corinthians through their generous giving: abundant blessings, God's love and grace, and a grateful heart (vv. 6-8, 11-13).

Paul's instruction regarding financial stewardship and the Macedonian churches' example of providing for the poor saints in Jerusalem give ample biblical support for the present-day church's appeal for financial support for its needs and the needs of others. We too must give freely out of a cheerful, grateful heart.

Conclusion

Throughout the Bible, God's people have honored Him with gifts from their material possessions. From early times, they gave tithe and offerings cheerfully and freely, recognizing God as creator, owner, and benevolent giver of Himself to humanity. Just as tithes and offerings supported the religious service carried out in the days of Israel, and just as Paul the gospel minister was to receive his living from the believers he served (1 Corinthians 9:14), so we, as Christians, are to give our tithe and

offerings out of gratitude for the love and grace God has so freely given us — not by the compulsion of the law.

Our complete stewardship responsibility can only be fulfilled when we yield our life, time, abilities, and possessions to God. Tithing our income to support God's work is integral to complete Christian stewardship. It provides a regular, dependable source of income for spreading the gospel.

The church's motivation in addressing financial stewardship may be summed up in Paul's expression to the Philippian church: "Not that I am looking for a gift, but I am looking for what may be credited to your account" (Philippians 4:17).

Let's become faithful stewards of all God has given us so that our accounts may be credited with His richest blessing!



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