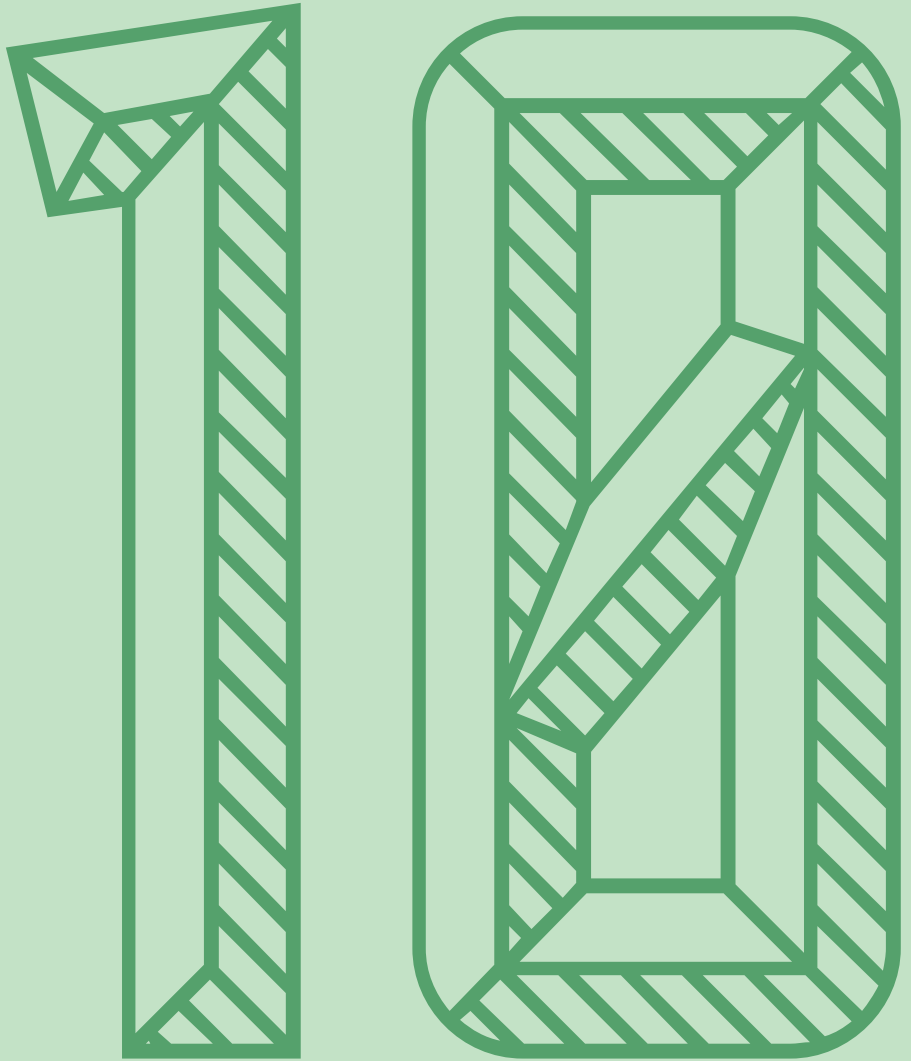


S E S S I O N



***JACK!***

# WHAT IS

# TITHING?

Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth; And blessed be God Most High, Who has delivered your enemies into your hand. - **Genesis 14:18-20**

**And he (Abram) gave him (Melchizedek) a tithe of all.**

• **Tithe means a "tenth part", or** <sup>(83)</sup> \_\_\_\_\_

*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***

• **Tithing is always the** <sup>(84)</sup> \_\_\_\_\_ **10%**

*The first of the firstfruits of your land you shall bring into the house of the LORD your God. You shall not boil a young goat in its mother's milk. - **Exodus 23:19***

## THREE TITHES OF ISRAEL

### •1st – "Aaron's tithe"

Supported priests and Levites (ministers)

Described in Numbers 18:21, 24

Paid annually

### •2nd – "Rejoicing tithe"

Provided for the sacred festivals (Passover, Feast of Booths, etc.)

Described in Deuteronomy 12:17-18, 14:23

Paid annually

### •3rd – "Third year tithe"

Supported orphans, widows, and the poor

Described in Deuteronomy 14:28-29, 26:12-13

Paid every third year

**Old Testament tithing amounted to** <sup>(85)</sup> \_\_\_\_\_ **per year. (And we think 10% is a lot!)**

# PURPOSES FOR TITHES AND OFFERINGS

As we analyze all the references to tithing and offerings found in Scripture, we're able to confidently draw some conclusions about God's purposes or reasoning behind the practices.

- *To learn to fear (honor) the Lord*
- *To establish a reminder of God's ownership of everything (remember Lesson 7)*
- *To support the ministry and outreach of the local body*

**Tithing is** <sup>(86)</sup> \_\_\_\_\_ **evidence of an internal commitment**

**Tithing is an outward expression of an inward** <sup>(87)</sup> \_\_\_\_\_

• *What other Old Testament practice is similar in purpose?* <sup>(88)</sup> \_\_\_\_\_

• *What New Testament practice is similar in purpose?* <sup>(89)</sup> \_\_\_\_\_

## VALUE OF TITHING

- *Tithing builds an eternal perspective*
- *Tithing trains us to put God first*
- *Tithing requires calculation*
- *Tithing was, and still can be, a built-in reminder at every juncture of life of our unlimited debt to God*

## IS TITHING RELEVANT?

**Tithing** <sup>(90)</sup> \_\_\_\_\_ **the Mosaic law**

Abel offered his firstfruits to God – Genesis 4:3-5

Abram gave a tenth to Melchizedek – Genesis 14:20

Jacob gave a tenth to the Lord – Genesis 28:22

**Tithing was** <sup>(91)</sup> \_\_\_\_\_ **into the Mosaic law**

Aaron's tithe – Number 18:25-28

The Rejoicing tithe – Deuteronomy 14:22-29

The third year tithe – Deuteronomy 26:12-16

# IS TITHING RELEVANT TODAY?

Look at the testimony of the prophet Malachi. He lived 400 years before the birth of Jesus and during a time when the Nation of Israel had forsaken God (again).

*Yet from the days of your fathers  
You have gone away from My ordinances  
And have not kept them.  
Return to Me, and I will return to you,”  
Says the LORD of hosts.  
“But you said,  
‘In what way shall we return?’*

*“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,  
Even this whole nation.*

*Bring all the tithes into the storehouse,  
That there may be food in My house,  
And try Me now in this,”  
Says the LORD of hosts,  
“If I will not open for you the windows of heaven  
And pour out for you such blessing  
That there will not be room enough to receive it.*

*“And I will rebuke the devourer for your sakes,  
So that he will not destroy the fruit of your ground,  
Nor shall the vine fail to bear fruit for you in the field,”  
Says the LORD of hosts;*

*And all nations will call you blessed,  
For you will be a delightful land,”  
Says the LORD of hosts.*



## SUBTLE DANGER

Viewing Malachi 3 as a **“Give-to-Get”** formula for material blessings

# THE MESSAGE OF MALACHI

The Book of Malachi contains four (4) short chapters, and reading it in its entirety takes roughly twenty (20) minutes. What the reader would discover by this exercise is the answer to the key question: What is God trying to communicate in verse 3:10? What's the overarching message of Malachi?

*A synopsis of Malachi might look like this:*

- *Israel was giving sub-standard offerings – Malachi 1:6-14*
- *Priests accepted polluted offerings from the people – Malachi 2:1-6*
- *Priests were presenting corrupt teaching – Malachi 2:7-9*
- *Israelites were defiling the marriage covenant – Malachi 2:10-12*
- *Israelites were rejecting God's discipline – Malachi 2:13-17*
- *Israelites abandoned the practice of tithing – Malachi 3:7-11*

**God's Plea – I want your** <sup>(92)</sup> \_\_\_\_\_ **!**

## IS TITHING REQUIRED TODAY?

Is tithing an obligation for today's Christian?

<sup>(93)</sup> \_\_\_\_\_ **- that would be** <sup>(94)</sup> \_\_\_\_\_

Is tithing beneficial for a New Testament believer?

<sup>(95)</sup> \_\_\_\_\_ **- see Malachi 3:7-11**

Is 10% the benchmark for a New Testament believer?

<sup>(96)</sup> \_\_\_\_\_ **and** <sup>(97)</sup> \_\_\_\_\_

Tithing (i.e. 10%) is a great place to start to learn and practice generosity. However, God may have blessed you with the means to give much more. The truth is that you may be "faithful" tither and never experience the pain (and joy!) of sacrificial giving.

# YOU DON'T HAVE TO DO JACK!

For by grace you have been saved through faith, and that not of yourselves; it is the gift of God, not of works, lest anyone should boast. - **Ephesians 2:8-9**

Scripture teaches us that Jesus did it all on the cross. His last words on the cross were “it is finished” (John 19:30). That means that nothing else is necessary. So why do we continually struggle with what we ‘have to do’? The answer lies in our sin nature – our pride. We mistakenly believe that our good works or our good intentions are needed to complete the deal. That sounds good to our fallen ears, it makes us feel a lot better, but it simply isn’t biblical. Jesus did everything necessary. Romans 10:9-10 teaches us that all we “have” to do is believe.

In plain English, we don’t have to do anything! We can’t earn our salvation – it is a free gift of grace. The truth is that there is absolutely nothing you can do to make God love you more. It is also true the there is nothing you can do (or not do) to make God love you less. He loves you with a perfect love, and that will never change.

Because of that, we go to church not because we have to, but because we want to. We pray and read our Bibles not because we have to, but because we want to. We give not because we have to, but because we want to. When we exercise those and all other spiritual disciplines, we do so out of love and gratefulness to the One who gave His life for us (John 3:16). We do those things because we want to!

PRINCIPLE  
FOUR

*Giving is* <sup>(98)</sup> \_\_\_\_\_  
*Not Obligation*



## GIVING IS OPPORTUNITY

**Action Plan:** take the time to read and meditate on each of the references noted below to appreciate what a magnificent opportunity and privilege it is to give.

**To trust God** - *Matthew 6:11*

**To demonstrate God's grace** - *2 Corinthians 8:1-2*

**To be a witness** - *Luke 10:33-34*

**To be God's minister** - *John 12:3*

**To receive** - *Luke 6:38*

**To earn God's rewards** - *Matthew 10:42*

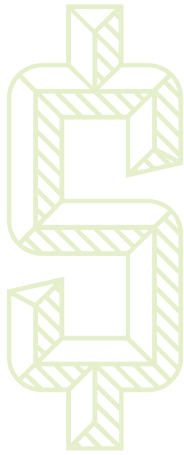
**To impact our world** - *Mark 8:2-3*

**To encourage others to worship God** - *1 Corinthians 9:13*

**To build relationships** - *John 4:10*

**To be fulfilled** - *Exodus 36:4-7*

## SESSION 10 BIG IDEAS



Many Christians today have a deep-seated belief that tithing is an obligation. When you hear them ask questions such as “How much . . .” or “Do I have to . . .” or “Is it OK to . . .” in the context of giving, they reveal their legalistic leanings. Simply the way the questions are framed, and the words used demonstrate a belief that certain requirements exist and they have to figure out all the rules in order to pass some spiritual test. The GOOD NEWS is that Jesus fulfilled the requirements of the Law on the cross, once and for all. This is a truly liberating truth. Take plenty of time to let that ruminate through your mind.

### ***Principle four: Giving is Opportunity, not Obligation!***

1. What is the first thing that came to mind when you heard “You don’t have to do jack!”?

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2. Why do Christians so often wrestle with the topic of tithing and giving?

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## GOD’S RESPONSE TO THE PHARISEES

“Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.” - **Matthew 23:23**

- Jesus chastised the Pharisees for focusing on the wrong things

“Woe to you, scribes and Pharisees, hypocrites! For you are like whitewashed tombs which indeed appear beautiful outwardly, but inside are full of dead men’s bones and all uncleanness.” - **Matthew 23:27**

- Jesus chastised the Pharisees for adhering to the letter but not the spirit of the Law

## PRAY TO GET FREE OF LEGALISM

*Heavenly Father, forgive me for falling into the trap of legalism. Forgive me for thinking I could earn Your favor. Thank You for loving and accepting me unconditionally.*

*Jesus, thank You for purchasing my freedom from bondage.*

*Holy Spirit, free me from any spirit in me that seeks to ACT holy – Lord I want to BE holy. Free me from any spirit that seeks to follow the letter of the law but not Your Spirit. Free me from any spirit that swells up in self-pride in my obedience – Lord I want to BE poor in spirit because I know I AM poor in spirit. I renounce the spirit of legalism – Holy Spirit, set me free.*

*In Jesus’ Name.*