

Why We Tithe (Part 3)

The Tithes

Richard T. Ritenbaugh

Given 19-Aug-00; Sermon #463

I hope all of you have had a good week up to this point, and I wish you a good week for next week as well. We all need a little hope and encouragement as things go along here.

As we begin this third sermon, and hopefully the last sermon on tithing, I want to reiterate a point that may or may not have come across well to you, and that is the reason why I decided to give this series in the first place. I have embarked on these sermons probably not for the reasons that most people would think tithing sermons would be given.

I have not done this because the Church of the Great God needs the money. I know there are groups out there that scream for money frequently. We do not do that. We never have, and as far as I am concerned we never will, because God always supplies our needs without us having to hold up the brethren for the money. That is just a fact of life. If God wants us to do a work, He will give us the means to do it. So that is not a reason why I gave this series.

I have not given this series because I think that many of you out there have forsaken this doctrine. I do not believe that. In most cases I think the people of the church have been very generous in their tithes and offerings through the years. They have supported the work done through Mr. Armstrong and others, and now us, very diligently, and maybe even Pharisaically in a good sense. But they have been very diligent to give their full ten percent to the church, and to faithfully keep the other tithes as well. That is also not a reason why I gave this sermon series on tithing.

The reason that I gave it is because I felt that it would be good to lay a foundation for *why* God wants us to tithe; not just simply to tell people that you need to tithe, but to give reasons, biblical reasons, good principles why God even put the command in the Bible for us to follow. And of course I wanted to lay out the doctrinal position as well, which basically what this third sermon is about.

I spent the better part of this series on the "whys" of tithing, and like the parenting series I did last year, I want to set the foundation of the real, true, good biblical reasons why God wants us to do something. And then once we know that, the doctrinal position falls into place so much easier and better. Knowing why we do things makes us much more eager to comply with God.

We are going to dwell today on the more doctrinal matters part of tithing. Like I said either the last time or the time before, it has been several years since we have given any doctrinal sermon on tithing, and several years since we have had an article in the *Forerunner*. A few years ago we did have a short article on common tithing questions, but that was very brief and did not go into the doctrinal reasons a lot. It just answered some questions. I thought it was time that we had a refresher on this because it is something that should be brought up every once in a while just to keep us on our toes about it.

I designed this series as I did with the more technical aspects, the more details of the doctrine last, because I did not want the technicalities of the tithing system to get in the way of the principles. Principles always seem better first to me. Once you get the principles down and out of the way, the technicalities become logical, and then you do not have to worry about why God said do it this

certain way, because you already know the principles of why He acts like He does. So principles first, and then the details later.

In the last two sermons we finished with the spirit of the law, and now let us get to the letter in a way. To get a running start I want to review the main points of the first two sermons because I do not want us to forget the principles. I want them to be the foundation of this.

The overall principle that came out of both sermons is that God uses the command to tithe as a way to teach us to give as He does. It is a learning experience. It is a process that He uses, in this particular area, to make us into His image. Just the tithing command alone would not make us into His image, but it helps, and it goes a long way when it is put together with everything else that He does. It is one facet of His character that we need to learn to give as He gives.

What we know of His character in this particular area I think can be succinctly stated in James 1 where it says that "He gives us every good and perfect gift." He has told us that He wants us to imitate Him. He wants us to learn to give in the same kind of way, in the same attitude, in the same kindness and helpful and ungrudging generous spirit in which He gives everything. He is a God that holds nothing back, if it is necessary. He gives, and He gives, and He gives some more.

Paul says that He gives us more than we can even ask or think. We cannot imagine the things that He has given us. Besides that, Paul also says that we cannot imagine what He has in store for us yet. His whole character Mr. Armstrong brought down to this one word of *give*—another synonym that he used for the way of love that God lives.

Let us go to II Corinthians 9. I want to read through a section that I think explains this very succinctly and concisely. This was Paul speaking to the Corinthians about the gift that they were trying to get together so that Paul could take it back to Jerusalem for the aid of the saints there who were going through a famine. Paul is explaining something to them about what this gift means beyond just helping the saints.

II Corinthians 9:5 Therefore I thought it necessary to exhort the brethren to go to you ahead of time, and prepare your bountiful gift beforehand, which you had previously promised, that it may be ready as a matter of generosity and not as a grudging obligation.

Basically what he is saying here is he just did not want to come and spring it on them and make them feel like they needed to give. He sent word ahead of time through these Macedonians that he was coming and was hoping to get a sizeable contribution for the aid of the saints in Jerusalem. He sent this message on ahead of time so that they could get it all together, have it ready, and feel generous and be willing to give it not out of obligation, but because they were being generous.

II Corinthians 9:6 But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully.

He is saying, "Now that I told you beforehand, think about this. If you give in a meager way, you're going to receive back in a meager way, but if you give abundantly, you're going to receive back abundantly. It is a law of the universe. "The more you give, the more you receive."

II Corinthians 9:7-9 So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. And God is able to make all grace abound

toward you [all His favor, all His gifts], that you, always having all sufficiency in all things, may have an abundance for every good work [not just for your needs, but abundance to be able to do good works besides. We spring out of the generosity of our hearts.] As it is written: "He has dispersed abroad, He has given to the poor; His righteousness remains forever."

What he is saying, backing this up from the Old Testament is, "This is the way God has always functioned. God has always dispersed abroad. He has given to the poor. It's part of His righteousness that remains forever. It's the right way to live, being generous and abundant in giving."

II Corinthians 9:10-11 Now may He who supplies seed to the sower, and bread for food, supply and multiply the seed you have sown and increase the fruits of your righteousness, while you are enriched in everything for all liberality, which causes thanksgiving through us to God.

What he is saying is that this has another benefit, that when you give, it causes thanksgiving to God. It is a direct benefit not only to the person that you would give something to, but it eventually gets around to praising God, in those who receive basically, because they thank God for your generosity, as well as thanking you for your generosity too.

II Corinthians 9:12-15 For the administration of this service not only supplies the needs of the saints, but also is abounding through many thanksgivings to God, while, through the proof of this ministry, [or the proven character of this ministry], they glorify God for the obedience of your confession to the gospel of Christ, and for your liberal sharing with them and all men, and by their prayer for you, who long for you because of the exceeding grace of God in you. Thanks be to God for His indescribable gift!

What he is thanking God for there, the way I read it, is "the exceeding grace of God in you." That is the indescribable gift that he is talking about here, and when we show our generosity, it is showing God's work in us, and that work in us is part of that indescribable gift. It is part of the manifestation of His grace, that we are able to function as He does. Like I said, I think this kind of in a nutshell explains what I meant in those first two sermons, that when we learn to give as God gives, we are learning to function as God functions, and we are one huge step along the way to being in God's image.

Now this was not a tithe. This was like a charitable contribution. A bit of welfare to another. Really just charity. But tithing and offerings in this regard are very much the same. They have to be given in the same spirit; not for the same reasons necessarily, but they should be done in the same spirit.

In verse 6 it says, "He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully." Then he gets down to "For God loves a cheerful giver"—one who is able to give in joy because he knows the purpose, not only for the money and the good that it will do, but for the education that it is giving us, for the things that it is doing for us, for all the character that is being built. We can go on and on with the benefits of learning to give generously and bountifully.

The first sermon dwelt on the spirit of the law and how it applies to tithing. We understand that God wants more than grudging compliance to the letter. He wants us to give tithes in joy like we just saw here, for being able to contribute to what God is doing to fulfill His purpose. That is another really big reason to tithe, that we are doing our bit to fulfill God's purpose not only in ourselves, but

worldwide, because it is through the foolishness of preaching that God does His work in many respects.

We can have this kind of joy when we understand the command to tithe in its spirit, which is when we understand the command of God to tithe, we understand God's mind and how it works. There are some things that we must give under obligation, but if we learn to give it properly as God would give something like that, we have come a long way.

The second sermon concentrated on how tithing helps us to grow in the give way of life. It is just slightly different from the spirit-of-the-law sermon, but it concentrated on learning to grow in the give way. I also took a long time discussing how the tithe reverted to Melchizedek, to the Melchizedek priesthood of Christ after His ascension as High Priest. What this did was it raised tithing to a much higher spiritual level than the way it was under Israel under the Old Covenant.

We also saw how the Golden Rule applies to Christian tithing, and this is the way God functions. God lives by the Golden Rule, and He does unto others as He would have them do unto Him. And so if we just talk about tithing and giving in that respect, we can understand just like it said there in II Corinthians 9:6, "if we sow bountifully we will reap bountifully." This is a different way of saying the same thing.

Now on to the logical, technical, biblical reasons for God's tithing command in the Bible. Let us go to Deuteronomy 4. The summary is over, and now it is time to get on to new material.

Deuteronomy 4:1 "Now, O Israel, listen to the statutes and the judgments which I teach you to observe, that you may live, and go in and possess the land which the LORD God of your fathers is giving you."

Deuteronomy 8:1 "Every commandment which I command you today you must be careful to observe, that you may live and multiply, and go in and possess the land of which the LORD swore to your fathers."

Deuteronomy 8:7-12 "For the LORD your God is bringing you into a good land, a land of brooks of water, of fountains and springs, that flow out of valleys and hills; a land of wheat and barley, of vines and fig trees and pomegranates, a land of olive oil and honey; a land in which you will eat bread without scarcity, in which you will lack nothing; a land whose stones are iron and out of whose hills you can dig copper. When you have eaten and are full, then you shall bless the LORD your God for the good land which He has given you. Beware that you do not forget the LORD your God by not keeping His commandments, His judgments, and His statutes which I command you today, lest when you have eaten and are full, and have built beautiful houses and dwell in them."

Deuteronomy 8:17-18 "Then you say in your heart, 'My power and the might of my hand have gained me this wealth.' "And you shall remember the LORD your God, for it is He who gives you power to get wealth, that He may establish His covenant which He swore to your fathers, as it is this day."

I think these verses are plenty to establish this point. The point is that God owns the land from which we get wealth. He not only owns the land, He owns everything that comes out of the land. Specific to Israel, He gave them the land wholesale. It was His to give, and He gave it to them to possess. And

what He said was, "Because I have given you this land, I have given you the means to be wealthy, to have possessions, to eat well and to never go hungry, to have the mineral wealth that will come out of the ground." And on and on and on. When you go back and check everything out, take everything to its roots, everything comes out of the ground.

Since everything comes from God, we have an obligation to Him. We are tenants on His property, if you want to put it in those terms. He is our landlord. He has given us the land to use, and every landlord has rent, if you want to look at it in that respect. A landlord asks rent on a property that another inhabits.

We are not only that, but we are thankful receivers of His bounty. We are not just tenants, we are also Christians who are learning to praise God in everything we do, so we have an obligation from that point of view also to obey this commandment.

Remember a couple of sermons ago I used the analogy of feudal obligations. Back in the time of knights and kings, the king owned everything, and a knight owed tribute or loyalty to his king. A knight or a baron, or whatever he happened to be, had a certain amount of land, and then he had vassals under him that gave him their produce what they produced from the land. If you want to look at this from God's point of view, God is the overlord of all things. He owns everything. We have little or nothing of our own. Even our bodies are not our own.

When Paul was talking to the Athenians, He said, "It is in Him that we live, and move, and have our being." Everything we do, everything we are, everything we think is ours, is His. He is our overlord, and it is only by His grace, His favor, His blessing, His permission, that we do anything. Every breath we take is because He passes on allowing us to take it, so even the air we breathe is not ours. *Everything* is His.

He is not a demanding overlord. If you know anything about the way things were back in medieval times, everything was the king's. That is what caused Robin Hood to get up and rebel, because he could not even go into the forest and shoot a deer for his family's sustenance because the forest was the king's, and everything in the forest was the king's. And so if you went in there with your bow and arrow and you shot a deer, you have just stolen from the king, and they would string you up for it. That is the way that system works.

But God is not that way. All He asks is a tenth. He does not ask for ninety percent, or ninety-five. He lets us keep ninety percent of what we produce from His land, and all He asks is a tenth. If we want to keep it in that medieval framework, that feudal framework, our tithe is tribute to our overlord. Remember, this is just one way of looking at it. That is the very least that a vassal would owe his lord. Very insignificant compared to what men exact out of other men.

The New Testament uses the metaphor of a bondservant in the same way. But a bondservant is totally owned. He has been bought with a price, and so Paul says that we do everything for Him and for His glory. It is just another way of looking at it.

Let us go to Leviticus 27. We will see something else here.

Leviticus 27:30 All the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD's. . . .

We just went over that point, did we not? Everything is God's. The tithe is God's. This next sentence is what I was getting at.

Leviticus 27:30 . . . It is holy to the LORD.

Not only is everything God's, but that tenth that He says should come back to Him is accursed. It is His. It is devoted to Him. I used the word "accursed" because I want you to think about Joshua 6 and 7. That is the destruction of Jericho. God told Joshua to tell everybody that everything in Jericho was accursed. It means "devoted to destruction," because I guess that is what was going to happen, because they put Jericho to fire. The main point is that everything in Jericho was devoted to God. It was His.

There was one man, Achan, who took a Babylonian garment, a little wedge of silver, and a little bit of gold out of Jericho. He dug a little hole in the floor of his tent and buried them. It was not too long after that Israel went up to try to take Ai, and men died. It think it was thirty-six men that died, and Joshua said, "God, why have you forsaken us?" And God's answer basically was because someone had taken of the holy things, the devoted thing, the accursed thing.

And so they went by lots throughout all of the tribes of Israel to figure out who this one man was who had taken of the devoted thing, and they finally came to Achan. When they found out what he had, they stoned him and his family, and took all his possessions, and his cattle and everything. It was a capital crime to take the devoted thing.

Now think about this in terms of tithing. Is holding back a tithe from God a capital crime? I will leave that for you to think about. This is an interesting way to look at it. That tenth is holy to the Lord. It is His. It had better go to where it is supposed to go, or face the consequences.

I do not mean that to be a threat, but I want you to think about it, because God does not play games with holiness and His holy things. Remember Nadab and Abihu, when they went into the Tabernacle drunk and they offered common fire? God wanted the dedicated fire. He did not want anything common, and He immediately killed those two sons of Aaron. Now here the tithe is called *holy to the Lord*. This is just something to think about of how seriously God takes a matter like this.

Numbers 18:21 Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.

Numbers 18:24 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; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.'

Now here is the third reason. I already went through God owns everything and we owe Him an obligation, and secondly, the tithe is holy to God. Now third is that the tithe allows God to separate a group of individuals to do His work. God was going to take the firstborn of Israel, and they were going to be devoted to Him to do His work, but instead He took one tribe of the twelve—Levi.

Even in Israel the firstborn of any tribe had to pay a certain amount to be redeemed from this duty. He separated Levi to do His work, here specifically called *the work of the tabernacle of meeting*. This was the work of the sacrifices, as well as all the offerings that had to go on. There was the upkeep of

the tabernacle, taking it down, putting it up, and all the cleanup that had to occur. There were all kinds of things to do. They had to keep that basin full and clean.

The Levites actually really had it rough, because they did what we would call "muck" work in a large respect. It was like an abattoir [slaughter house] with all the meat that was going through that place, and not all the meat was burned on the altar. After certain pieces of it were burned on the altar, it had to be butchered and given to the Levitical family. They had to keep the area spotless, I am sure.

You start thinking about things that might have to be done to keep up this movable building and make sure it functioned everywhere they went. If they kept moving, in the evening they settled down and set up tent and got the tabernacle up, and then the cloud lifted up in the morning and they had to take it all down and haul it somewhere. And then God set the cloud down and they had to do it all over again. It was a lot of work that these people had to do. They could not hold another job and do the work of the tabernacle on the side, and so God said, "I've separated an entire tribe for this work of the tabernacle."

Today we do not do it by tribes. Today it comes by calling, but still not only the ministers, but all those who support the ministry in doing it. We have secretaries, and people who do tapes, and people who do mailing, and people who do this and that and all the other things. They cannot have a separate job and do this on the side because it is too much work.

In the same sense today, God uses the tithe to support a group of people who can do His work fulltime without having to divide it between His work and some other work. What does our Lord and Savior say? "A man cannot have two masters. Either he will love the one and hate the other," or the other way around. God wants a ministry and the support group dedicated to doing His work. Just from this reason alone I think it is a bad idea for ministers to have an outside job, and then try to take care of a church as well. If I know me, and if I am typical of any other man, we tend to work, and we will work to the detriment of something else that may not seem quite so necessary to do. The thing that is going to take the hit is probably God's work, because it does not seem quite so immediate as feeding our family. So if you think about it, the tithe allows a group of people (the ministry and its support) to do a fulltime good job.

This may seem unfair to some, but God shows the other side of this too right in these verses. He says, "The Levite receives no inheritance." They are landless in many respects. They do not have any place necessarily to call an ancestral home because they are busy doing God's work. He is dependent upon the tithes and offerings of the people. He cannot count on a steady salary in some cases. I am talking about this back here in Numbers 18.

How sure were the Levites to get support when Israel went into the dumps like they did so frequently? I could have gone through this, but several of the kings had to resurrect the tithing system because the Levites and the priests were having to go back and get regular jobs because the people would not support them. What happened then was that the Temple or Tabernacle started going downhill, and these kings would have to get everything going again, repair the Temple and get things going for however long it lasted, and then things started going downhill again. So they really did not have a real sure source of income, depending on when they lived.

A Levite did not get wealthy. There was really no way for a Levite to get wealthy. His time was not his own. It was dedicated to doing the work of God. He had few prospects in life other than doing what he was doing all of his life. It was "the same old same old" all the time. Usually there was very

little left for his children. Well, they just went into the family business, and they had lives like their parents. That is just how it worked.

I want to jot down Ezra 2:36-41. This is the return from Babylon. A total of 42,360 people came back under Zerubbabel. Do you know how many were priests? There were 4,289 priests. That is ten percent of the people who came back were priests. Do you know how many were Levites? Remember what I said the Levites did? They mucked the stalls, they butchered, they cleaned things up, they toted water. They did all the drudge jobs. There were 74 that came back.

Do you know how many singers came back? Do you think they just sang all day? Ask John Bulharowski how much work it takes to put a chorale together. There were 128 singers who came back.

Do you know how many gatekeepers came back? They were also Levites. There were 139 gatekeepers that came back. At least they had somewhere to stand, open up doors. Out of all that entire 42,360 people that came back, 0.8 percent were Levites. That includes the Levites, the singers, and the gatekeepers. But ten percent were priests who had it a little better. They had a job when they got there. They had things to do, and they could be pretty much assured of at least being fed from the sacrifices that they were doing.

The Levites had it pretty good in Babylon compared to what they were going to have to face when they came back to Jerusalem, and there was nothing. Just a bare hill there. They were going to have to do all the work in raising everything again from scratch. The Levites were 0.8 percent. Less than one percent of the people were Levites. I thought I would just throw that in to let you know the life of a Levite was not easy even though he was supported by one-tenth of all the wealth of Israel.

I want to go to I Corinthians 9 just to transition into the New Testament and the tithing system in the New Testament the way that the early church used it.

I Corinthians 9:7 Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock?

He is saying no one does these things. He usually gets some benefit from it.

I Corinthians 9:8 Do I say these things as a mere man? Or does not the law say the same also?

He is referring back to the Old Testament and saying, "Look. This is not right that those who preach the gospel should not be supported by the people."

I Corinthians 9:9 For it is written in the law of Moses, "You shall not muzzle an ox while it treads out the grain." Is it oxen God is concerned about?

Obviously not. He is concerned that oxen should be fed, but there is a greater principle behind it.

I Corinthians 9:10-15 Or does He say it altogether for our sakes? [Meaning the ministry's sake?] For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. If we have sown spiritual things for you, is it a great thing if we reap your material things? If others are

partakers of this right over you, are we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? Even so the Lord has commanded that those who preach the gospel should live from the gospel. But I have used none of these things.

The reason for that most likely was that the Corinthians had so many other problems he did not want to pile this one on top, so he did not demand the tithe to come to him at this point. He calls it "a right." He could have demanded this "right," because he says in verse 14, "the Lord has commanded that those who preach the gospel should live from the gospel." If anybody ever tells you that there is not a command in the New Testament to tithe, point them to I Corinthians 9:14. It comes from Paul who said that our Lord said it. He gave the command. I just wanted to show here that Paul used the tithing system for the support of the ministry. It says basically the same thing in I Timothy 5.

I Timothy 5:17-18 Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, "You shall not muzzle an ox while it treads out the grain," and "The laborer is worthy of his wages."

I do want to go through a section here about what is to be tithed just so some of the more basic understanding is known by everybody. When we put all the scriptures together, the answer to this question—"What is to be tithed?"—is *whatever we have gained through our labor*.

In Genesis 14 Abraham tithed on the spoils of war.

Genesis 14:20 "And blessed be God Most High, who has delivered your enemies into your hand." And he gave him a tithe of all.

It took his labor to go pursue these men for many hundreds of miles, fight the battle, and bring it all back. That was quite a labor really of love for Lot that he did these things, but he labored nonetheless. When he brought it all back, he tithed on it. He gave the rest back to the king of Sodom. But Abraham tithed on his labors of war.

In Genesis 28 Jacob promises to give God a tenth of all that God blessed him with.

Genesis 28:22 "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."

God took him up on it. In some of these scriptures we have already read, we have seen that God commands Israel to tithe of their grain, of their new wine, of their olive oil, of their fruit, of their cattle, and of their sheep. So everything that comes out of the ground in that sense—all these agrarian pursuits—are titheable, as we would say.

Deuteronomy 8:18 says that we should remember God and His bounty by tithing on all the wealth that He has given. We read that scripture. When Mr. Armstrong put all these things together, he concluded that we should tithe on all our increase through labor. He did not have to really scratch his head for too long to come up with this decision, because it is stated very explicitly here as a run-up to the second tithe, but it applies to the first as well.

Deuteronomy 14:22 "You shall truly tithe all the increase of your grain that the field produces year by year."

There is the word "increase." So whatever we profit, whatever comes in, we need to tithe on it if we have labored for it.

Now the church has had to make certain judgments using these principles about what is titheable and what is not. Mr. Armstrong, knowing that this was not an agrarian society anymore, had to make a decision on this. Like I said, I do not think he had to scratch his head too much on this, because though the society had changed, the basic principles had not.

He decided, he concluded that we modern people here in the 20th and 21st centuries should tithe on our monetary income. Most of us are not out there plowing the field, planting, and reaping. Most of us get a check either as wages or a salary for work that we do. Mr. Armstrong concluded (and he has the support of the practice of the Jews for many centuries), that all that type of currency or check that comes in to us, or however we are paid, is titheable because it is a result of our labor, just as what came out of the ground was a result of a farmer's labor. We just now get paid in money.

One paper that we saw come through here argued that only farmers and ranchers have to pay tithes. Now could you imagine the unfairness of God? Could you imagine how one farmer, or whatever we have in this church, supporting everything? I do not know how many farmers we have. I do not even know if we have really one. We may. I do not know, but that is totally unfair if the agricultural sector of the society has to support everything else that is done. That argument kind of goes up in smoke.

Knowing that the Bible shows God wants the first and best part, (remember the law of the firstfruits), Mr. Armstrong concluded that the tithe should be on gross income, not on net. God's money comes off the top first before we begin subtracting taxes, before we begin subtracting expenses and debts or whatever else that people have tried to say should not be tithed in our income.

Tithing on the net produces what I call "loophole Christians," and we have got some people out there that are pretty smart. Before you know it, if you let them do it this way, they would have God owing them money (if you understand what I mean). "This isn't titheable. I need to deduct this." "And this isn't titheable, because. . ." and pretty soon you have a negative balance. That is not the way it works. God's money comes off the top.

Look at our American government. Look at our Canadian government. Look at any government in the world. Do they tax you on your net? No. They tax you on your gross, and that is the way it is. Your overlord get the first and the best off the top, and then you can go from there.

Gifts and inheritances are not subject to tithe, because they are gifts. They are things you did not labor for. You got that because you are just a shining wonderful person, or for whatever reason it is that you got this particular gift. Sometimes an inheritance is simply because you are alive. It is not something that you labored for.

The sale of a home or an automobile. How often do you ever make a profit on an automobile. Almost never. But sometimes you might make a profit on a home, but that is not necessarily something that you labored to get. A profit on a home is not subject to tithe unless you bought the home purely as an

investment. I believe Mr. Armstrong decided this a long time ago that any profit that you got from selling your house was simply a matter of having bought low and sold high, and not a whole lot of things that you yourself did to make that increase in price.

In these things—gifts or what not, inheritances—it is probably a good idea to thank God for them maybe with an offering, but they are not subject to the ten percent tithe. It is a good idea to always thank God for His bounty. You yourself have to set how much you want to thank God for that benefit. But if you do not produce it through labor, you do not have to tithe on it.

As far as investments go, we tithe on the profit of our earnings, not the whole sum necessarily. The reason for this is likely that we already tithed on the original sum, the capital, that we set up as the investment. Let us say you set aside five percent of your monthly salary to go into mutual funds, and if you are doing this properly, you tithed on it already, so the only thing you earned actually is either the interest or the earnings or whatever on that lump sum, the capital, that you put in. So you tithe on your profits.

One does not tithe on charity, whether that is public or private. Again, you did not work for it. It is just a gift that is given to you either from the church, let us say, or from a social club that does charity, or from an individual person. Charity is like third tithe in a way. You do not tithe on third tithe because it is a gift. Why would you tithe when you need to be given money to support yourself? This would be welfare or whatever dole one might be on because of one's circumstances.

Social Security payments and benefits are not titheable. If you have already tithed on your Social Security there is no reason to tithe on it again when it finally comes back to you. Really, it is a secular form of third tithe for the aged and for the disabled and for the widows and the fatherless, so there is no sense tithing on something that you are receiving out of the goodness of the American government's heart. Take that as you will!

One final thing. The command to tithe is directed at individuals, not businesses. I know that businesses are made up of individuals, but it is the individual in that business who needs to tithe. Businesses do not need to tithe. Businesses can give offerings if the members of the business or the officers of the business desire to. That is perfectly okay. They can give an offering, but the owner should tithe only on his salary, his personal income, that he receives from the business.

Profit-sharing however, which is also based on labor, is another matter that would be like an investment. I would say that is titheable. The business itself and its profits do not have to be tithed. Profit-sharing comes to the individual, and it is oftentimes part of his retirement benefit or something like that.

If you have any specific questions about these things, whether certain monies are titheable, please ask. We will give you our understanding of it as well as the biblical reasons why we feel that would be one way or the other. We get them every once in a while. We sometimes have a powwow and talk it over and see what comes up. We try to answer these things as best we can from the principles in the Bible.

Go now to Deuteronomy 14. We will go into second and third tithe.

Deuteronomy 14:22-27 "You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the LORD your God, in the place where

He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstlings of your herds and your flocks, that you may learn to fear the LORD your God always. But if the journey is too long for you so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, then you shall exchange it for money, take the money in your hand, and go to the place which the LORD your God chooses. 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. You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you."

I think we can see that this is obviously a different tithe. Some may not think so, but if you look at the details, this tithe is very different from the one that had been given before. This tithe is not given to the Levites. It says very explicitly here that it is taken and eaten in the place where God chooses to put His name, and it is not given to the Levite except by choice, which is shown in verse 27 where God says, "Remember the Levite."

It says it is to be spent at the place, or eaten at the place where God puts His name. This is an allusion to going to keep the feast in Jerusalem. That is where He had placed His name. Remember it says "three times in a year you shall not appear before Me empty." Normally, at least the men would all go, and usually they took their families as well, but at least the men had to go and present an offering to God at Jerusalem where He had placed His name. This is an allusion to a festival tithe—a tithe that is set aside to keep God's feast. And being a feast, as we have heard in the past few weeks, is when you eat, and so this tithe was often brought to Jerusalem in the form of food and drink originally.

God says if you could not put the hoof on the road all the way to Jerusalem, or whatever it happened to be, and you could not get it there, it was too far, you could convert it into money and buy those things when you got there. So this is a festival tithe.

The first tithe we saw was for the maintenance of the Levites to do the work and all those other things. This tithe is designed to enhance our enjoyment. God says to enjoy ourselves, to eat the things that we would desire, and within reason of course because He does not want us to abuse that. But He also says it is for us to learn to fear Him. It is for our instruction as well. It is not just for us to have a good time. It is for us to learn important principles and lessons from keeping the feast as well.

This tithe, as all God's tithes, is holy, but God makes us very responsible. This tithe is kept and spent at our discretion. *We* are the ones who determine what it goes to. Its purpose is for festival expenses. That is very clear here. It is for food, travel, lodging, and for necessary clothing for the trip and for the feast. It is for gifts or entertainments that we may see while we are there, and certain things like that.

The second tithe, being a festival tithe, is not to be used for car or house payments, or to put a down payment on something that you really want. It is not for a complete new wardrobe so you could be the snazziest dresser there at the feast. It is not for home improvements. It is not for emergencies. "I'll pay it back later." This is a tithe that is dedicated to the feast. It is not something for non-feast extravagances in any way. It is not to plug up our checking account when we overdraw. It is God's money, but He gives you the responsibility to use it properly and wisely.

Second tithe is for the feast, but the bulk of it, the way things are set up now, must go for our expenses for the Feast of Tabernacles, but it is not wrong to use second tithe on the other feast days, the holy days. It is not wrong to use second tithe to have a nice meal on the first or last day of Unleavened Bread, or Pentecost, or those other days. It is not wrong to maybe buy your children a small gift for them to use on those days, let us say, something at church.

But we must remember that God says this money is for travelling to the place where God chooses to put His name, and enjoying it there and learning from it there. So if you are going to use second tithe for these other holy days, make sure you have got it budgeted out so that you can get to the Feast of Tabernacles and enjoy the feast, learn at the feast, and return home from the Feast of Tabernacles.

In verse 27 where He talks about the Levites, I imagine this, along with Numbers 18:25-32 was the inspiration for Mr. Armstrong's decision to institute what we call "tithe of the tithe." Numbers 18:25-32 was a tithe that the Levites paid themselves, and it went, I believe, to the priests. I am not sure about that. I should have studied into it a little bit more, but it is called in the *New King James* "the tithe of the tithe." They received the tithes of the people, and then ten percent went to the priests.

What Mr. Armstrong did was say that we should set aside one-tenth of our second tithe to be used for festival expenses. In the Worldwide Church of God this was often used for renting an arena or other buildings or whatever was needed for the maintenance of the feast. This money is sent to the church office and it is set aside purely for those reasons.

This money goes to rental of equipment that might be needed. It goes towards purchasing flowers to make the stage look nice. It goes toward fees for activities that we might partake of as a church, and for anything that we might need to pay beforehand to secure a venue for something, or what have you, and for whatever other purchases we might need.

One time in San Antonio we had to buy a gallon of paint to paint the lectern. It was a necessary expense that we needed to pay, and it had to come out of the church budget, and we used the tithe of the tithe for that.

The Church of the Great God does not have quite as many festival expenses of those sorts as the Worldwide Church of God had because we rent our rooms there, and we usually get the conference room or the ballroom, or what have you, free because of that, so we do not have that big expense.

We use it to help our far-flung brethren get to the feast. I think that is where most of our tithe of the tithe goes. It goes to help those who do not have the money to get to Jefferson City so that they can enjoy and learn at the feast. We do not use it quite the same way as Mr. Armstrong and the Worldwide Church of God did, but we do use it for feast expenses. It is just not necessarily all going into the entire church expenses. It is normally going to get individuals and their families to the feast, but it is still a proper use of this tithe. It is in the same spirit, just spreading it around a little bit. When you send in your tithe of the tithe, you are actually helping get your brethren there to enjoy the feast with you. Think of it that way.

Deuteronomy 14:28-29 "At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. And the Levite, because he

has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, 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."

This is obviously a yet different tithe from the two that we have already seen. I could have read to you out of some commentaries and biblical encyclopedias where they say very plainly that there are definitely three tithes here. It is only when you try to work around it, try to reason around it, that you can get less than that.

Like a second tithe, God puts this tithe into our hands. It is an individual's responsibility to use it in the manner God prescribes. In fact He even says, "Keep it within your gate." He says it is for the Levite, the widow, the fatherless, the strangers. In other words it is for the needy. When you see that there is someone needy who could use your help, it is up to you to use that tithe in the third year to help. Let us go to Deuteronomy 15. I want you to see this.

Deuteronomy 15:7-8 "If there is among you a poor man of your brethren, within any of the gates in your land which the LORD your God is giving you, you shall not harden your heart nor shut your hand from your poor brother, but you shall open your hand wide to him and willingly lend him sufficient for his need, whatever he needs."

And then He talks about do not be greedy and say the sabbatical year is coming up and you are going to turn away from this poor brother and not give him what he needs, because the year of release got rid of their debts and then they were able to support themselves again.

Deuteronomy 15:10-11 "You shall surely give to him, and your heart should not be grieved when you give to him, [meaning do not begrudge it to him; do not think you are losing], because for this thing the LORD your God will bless you in all your works and in all to which you put your hand. For the poor will never cease from the land [Remember Jesus said something similar? "The poor you will always have with you."]; therefore I command you saying, 'You shall open your hand wide to your brother, to your poor and your needy, in your land.' "

Now this is the purpose for third tithe—to give to the poor and to the needy.

Deuteronomy 26:12-15 "When you have finished laying aside all the tithe of your increase in the third year, which is 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, then you shall say before the LORD your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed your commandments, nor have I forgotten them. I have not eaten any of it when in mourning, nor have I removed any of it for any unclean use, nor given any of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me. Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, "a land flowing with milk and honey." ' "

This is another repetition of this tithing law. The third year is specifically called "the year of tithing." It might even be better translated as "the year of *this* tithe," or "the year of *that* tithe." It mentions the same recipients, the same purpose: to give to the poor and to those who are in need.

This section has a few interesting things though. I think the one that jumps out the most is that after one has done this, one has the privilege of asking God for a special blessing on the land and on the people. He has gone, in a way, above and beyond, and so he has let us say a little more clout. He has done it for all the right reasons, and God is willing to hear a person who has given like He has given to the poor and to the needy and to those who are in distress.

Notice that He does not give him permission to ask for blessings necessarily for himself, but for the people, for Israel, and for the land. This idea of third tithe—extending help to the needy, to the brother, to the Levite, to the stranger, to whomever—extends into the blessing, that you are asking a blessing on others and not upon yourself. This is a very important principle when understanding third tithe.

Another point is that it calls the tithe one of God's commandments. Another point that I already mentioned is that these verses tell us that the third tithe is holy to God as well. Another thing that I thought was kind of interesting is that the third tithe is for the living, not for the dead. It is to help others live, and not necessarily for funeral expenses or to give an offering for a dead person, or whatever it happens to be. That shoots the Catholic idea in the head, that they do this. That is one of the indulgences, that you give so much money and then the priest will pray for the dead. This third tithe is for the upkeep and maintenance of the living.

After reviewing these verses, Mr. Armstrong decided that the third tithe should be given every third year, and every sixth year in a seven-year cycle. If we went back to Deuteronomy 14, the thing that comes after the third tithe is the sabbatical year. It kind of ties those things together.

The first year of your baptism is free from third tithe. Your second year is free, and then your third year is your third-tithe year. The fourth year is free, the fifth year is free, and the sixth year is a third-tithe year. The seventh year is free. That is the sabbatical year. And then you start over again: one, two, third-tithe year; four, five, third-tithe year. The seventh year again is a break, and then you start one, two, third-tithe year again. It gets pretty easy.

He has decided to do this with the baptism date of a person so it would be individual to them. They can keep it on their own, on their own calendar so they would understand these things themselves. Someone suggested that it should be tied to Israel's sabbatical year and jubilee year system, but the thing is we are not sure when those things actually are. Scholars are confused about the matter themselves. We do not know exactly when Israel's cycle was. We could not say for sure whether this is the first year in their cycle or the seventh year in their cycle. So he decided that the best way to do it was to do it from one's own baptism. Usually when two members marry, they take the man's baptismal cycle. So think on that.

Remember it says here it is to be set aside within your gates. You are free to keep this money in your own separate account and give it as you are able. That is what the Bible says. Some people would not know enough people to give it to, and so they would just be saving it, so Mr. Armstrong said to send that money into the church, and the church would dispense it in its third tithe payments. We have continued that here in the Church of the Great God.

If you know of a need locally, fine. Go ahead and use your third tithe for that. But we know of probably more situations of people who are in need because people often come to us for that, and so we have a facility for doing that. If you send in your third tithe and mark it carefully so that we know it is third tithe, it goes into our third-tithe fund, and then we pay those people who are on third tithe from that fund, and we do not use that fund for anything else.

If you know of people locally who can use your help, that is fine. Be careful how you give though. I have heard of situations where somebody was trying to be nice and gave someone a check or cash, or whatever it happened to be, and it put the person above his Social Security limit, and they were in danger of losing their Social Security. So just be careful. You could pop somebody into another tax bracket, and that could be a worse thing.

In verse 14 it says to make sure you do not give it for any unclean use. That is a very important principle if you are going to give third tithe yourself, that it not go to support somebody's habit. We could be very generous and give somebody a lot of money, and it could go out in booze, or it could go out in drugs, or it could go out in simple spend-thrift fashion, buying whatever they do not need. It could support their laziness, their slothfulness. Just be careful when you give, that you are teaching them how to fish, and not just giving them a fish, if you understand what I mean.

I think that is all I need to say there, but maybe just to mention that it should not be used on the self in any way. If you give it to a family member, make sure that it is not going to benefit you directly. God, through Paul in I Timothy 5:8, says that if we do not take care of our own, we are worse than an infidel. So if you have a mother who is in need, or a brother, or something like that, this would be a perfectly good use for third tithe, if there is a genuine need.

Paul says in Galatians 6:16 that we are not to forget the needy among us. Those of the household of faith should be at the top of the list of those whom we are going to help in time of need. And if there is anybody in the world that you know could use it, that would probably be number three of those, if you are going to rank them. But the third tithe is basically our own system of welfare within the church. The government has its own system, and it can take care of its own.

Let us conclude in Malachi 3.

Malachi 3:10-12 "Bring all the tithes into the storehouse, that there may be food in My house, and prove 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.

God says, "Test Me to see if I don't respond to you when you give to Me, and give to your brethren." If we will do as He asks, in the manner in which He wants it done, He will pour out the blessings, beaten down, running over, more than we can ever ask or think. And it is not just in money. He will rebuke the devourer. He will keep things from running down.

Like the Israelites, He will keep the shoes on their feet and their clothes on their back. He will give them an abundance of food and water and other refreshments. He will give us the things that we need. He will guard us from loss. He will keep our house from burning down. He will keep our car

from wearing out. He will keep us in this way and that way so that we do not have the expenses that come from emergencies and problems.

He will keep us healthy so we do not have those expenses, so that we will not be put out of work, so that we can maintain what we have. He will cause people out of the blue to give us what we need. Hand-me-downs will come like rain. I have seen that in my own life. Once Beth and I looked around the house and said, "We've not bought anything in this house. Nothing in this house is ours." That has changed, but not much!

And beyond that, things will just plain work out. God says these things are all a benefit of bringing all the tithes into the storehouse.

But there is one more thing that He says will happen. He says, "There will be food in My house." Let us not forget this point. This is not physical food that I am talking about. The tithe is used to support God's work. It is used to support *His* work, what He is doing; not the Church of the Great God's work. His work.

He is fulfilling a purpose, a plan that will eventually bring Jesus Christ back to this earth and set up the Kingdom of God, and our tithes, though they may be small, are part of this. And part of that is that we preach the food each week, and more often that is what it supports—bringing food into God's house so that you can be spiritually healthy and fat.