

The Tithe

Does it Belong to God, or the Church?

The corporate church is a for-profit business, and like any other business its income must exceed its outgo or it will go out of business. Therefore, raising money is a top priority for the church. Tithes and offerings are its lifeblood. Because of the potentially large amounts of money that are involved in the church business, there have been religious leaders who have been known for their opulent lifestyles, made possible by the people's tithes and offerings.

“Dig deep, brethren, tear up that check and write a bigger one. Give until it hurts. Remember, your pain is my gain! My mansions, art collection, chauffeured limousine and private jet are necessary for doing the work of preaching the gospel.” Sound familiar?

There are many warnings about those who “through covetousness shall...with feigned words make merchandise of you...” (2 Peter 2:3). “Yea, *they are* greedy dogs *which* can never have enough, and they *are* shepherds *that* cannot understand: they all look to their own way, every one for his gain [1215, *unjust gain, profit*], from his quarter [7097, *territory*]” (Isaiah 56:11). Sound familiar?

Did God establish a system that is subject to such abuse? Was the tithing system intended to be for the support of the corporate church, or is there something else to it? We are going to examine the tithing system as instituted by God in the Old Covenant, and we will see where it leads us.

The Old Covenant is the Blueprint

The Old Covenant had a physical form of worship, “...in which were offered both gifts and sacrifices, that could not make him that did the service perfect [5048, *complete*], as pertaining to the conscience; which stood only in meats and drinks, and diverse washings, and carnal [4561, *a material system*] ordinances [1345, *rites, ceremonies*] imposed until the time of reformation” (Hebrews 9:9, 10).

The various ceremonies, offerings, sacrifices, and the priesthood that performed them were never intended to be permanent. They were representations of the reality that was to come. They were “...a shadow of good things to come, not the very image of the things...” (Hebrews 10:1). The physical form of worship pointed to the spiritual form of worship that was coming under the New Covenant.

The Old Covenant is a blueprint of the spiritual house that God was going to build, and the New Covenant is the actual building project, “...Jesus Christ Himself being the chief corner stone; in

whom all the building fitly framed together grows [837, *increase, become greater in size*] into a holy temple in the Lord: In whom ye also are built together for an habitation of God through the Spirit” (Ephesians 2:20-22). In order to understand the plain truth about tithing, we must see what the tithe represents in God’s plan.

The Tithe of the Land

The Eternal God said, “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....And concerning the tithe of the herd, or of the flock, *even* of whatsoever passes under the rod, the **tenth shall be holy** unto the LORD” (Leviticus 27:30, 32).

Where were the tithes to go? “But the tithes of the children of Israel, which they offer *as* an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance” (Numbers 18:21).

The tithes were to go to the Levites because they were to do the work of the tabernacle/temple, and they did not receive an inheritance of land. Their inheritance consisted of forty-eight cities in the Promised Land (Joshua 21:41).

During their forty year journey to the Promised Land (a type of the Kingdom of God), Israel was not growing any crops and did not tithe on the seed of the land or the fruit of the tree. Therefore the Levites did not receive any tithes until after they entered the Promised Land and the people began to grow crops. The tithe was to be on agricultural products—nothing was said about tithing on money.

The argument is used that it was an agrarian society, therefore tithing was based on crops, but since we are no longer an agrarian society we tithe on our money. Yes, it was an agrarian society, but money was still a medium of exchange in their society. “And you shall take the atonement **money** [3701, *silver, money*] of the children of Israel, and shall appoint it for the service of the tabernacle of meeting...” (Exodus 30:16). **The atonement money was not a tithe.** “The rich shall not give more, and the poor shall not give less than **half a shekel**, when *they* give an offering unto the LORD, to make an atonement for your souls” (v. 15).

Since money was used within their society, why isn’t anything said about the people tithing on the money that was earned from their various endeavors? When Israel was brought out of the land of Egypt they were given “jewels of silver, and jewels of gold, and clothing” (Exodus 12:35). These were their wages for serving the Egyptians, but nothing is said about them tithing on it.

What was so special about **the produce of the land that the tithe of the produce was holy to God? Why would grain or animals be holy?** It must be because of what they represented. The

Bible uses many types and symbols that represent something else. What do the land and the produce of the land represent? Let us hear what Jesus says they represent.

Jesus said, “The kingdom of heaven is likened unto a man which sowed **good seed** in his field: But while men slept, his enemy came and sowed tares among the wheat, and went his way” (Matthew 13:24). Now notice the interpretation. “He that sows the good seed is the Son of man; The **field** [68, *land*] **is the world; the good seed are the children of the kingdom;** but the tares are the children of the wicked *one*” (v. 38).

We see that the sower is Jesus Christ, the land represents the world, and the good seed represents “the children of the kingdom.” That is why the grain is holy: because it represents His people, the children of the kingdom. Now we are going to see where the children of the kingdom are taken.

He told his laborers to “Let **both grow together** until the harvest: and in the time of harvest I will say to the reapers, Gather ye together first the tares, and bind them in bundles to burn them: **but gather the wheat into my barn**” (Matthew 13:30). The wheat represents the fruits produced by the children of the kingdom, and they are to be gathered into Jesus’ barn.

Barn is *Strong’s #596, a place where anything is laid up for preservation, repository, granary, storehouse, a barn.* The barn represents the house of God.

We continue with the parable. “The enemy that sowed them is the devil; **the harvest is the end of the world;** and the reapers are the angels. As therefore the tares are gathered and burned in the fire; so shall it be in the end of this world. The Son of man shall send forth his angels, and they shall gather out of his kingdom all things that offend, and them which do iniquity; And shall cast them into a furnace of fire: there shall be wailing and gnashing of teeth. Then **the righteous will shine forth as the sun in the kingdom of their Father.** He who has ears to hear, let him hear!” (vv.40-43).

The people (the wheat) are holy to God, because they are of His seed. “**Being born again** [313, *to bring forth again*], not of corruptible **seed**, but of incorruptible, by the word of God, which lives and abides forever” (1 Peter 1:23). God’s seed is His spirit. “...Except a man be born of water [*baptism*] and the Spirit, **he cannot enter into the kingdom of God**” (John 3:5).

Jesus said, “...Except a corn [2848, *kernel, grain, seed*] of wheat fall into the ground and die, it abides alone: but if it die, it brings forth much fruit” (John 12:24). Baptism pictures a death and burial like the planting of a seed, and Spirit represents life and the fruits produced by it.

“Therefore we are buried with Him by baptism into death: that like as Christ was raised up from the dead by the glory of the Father, even so **we also should walk in newness of life.** For if we have been **planted together** in the likeness of His death, we shall be also *in the likeness of His*

resurrection: Knowing this, that our old man is crucified with *Him*, that the body of sin might be destroyed, that henceforth we should not serve sin” (Romans 6:4-7).

Therefore, “Anyone born of God refuses to practice sin, because God’s seed abides in him; he cannot go on sinning, because he has been born of God. By this the children of God are distinguished from the children of the devil: Anyone who does not practice righteousness is not of God, nor is anyone who does not love his brother” (1 John 3:9, 10)¹

How Does a Man Rob God?—Malachi 3:8

How does a man rob God? Is it by not tithing on his income, or is it by not practicing righteousness? Malachi 3:8 has often been used to “encourage” people to give more to the church. We are going to examine it in context to see what it is really about.

“And I will come near to you to judgment; and I will be a swift witness against the sorcerers, and against the adulterers, and against false swearers [8267, *deceit, fraud, wrong*], and against those that oppress the hireling in *his* wages, the widow, and the fatherless, and that turn aside the stranger *from his right*, and fear not Me, says the LORD of hosts....Even from the days of your fathers ye are gone away [5493, *turned aside*] **from Mine ordinances, and have not kept them...**”(Malachi 3:5, 7).

The Eternal laid out the sins of the people who had turned away from Him. Continuing in Malachi 3:7, He says to them, “**Return unto Me, and I will return unto you**, says the LORD of hosts. But you said, **Wherein shall we return?**”

What is required for them to return to God? “**Let the wicked forsake his way, and the unrighteous man his thoughts: and let him return unto the LORD**, and He will have mercy upon him; and to our God, for He will abundantly pardon. For My thoughts *are* not your thoughts, neither *are* your ways My ways, says the LORD” (Isaiah 55:7, 8).

After laying out their sins, and telling them what they must do to return to Him, then, in the same context, God says, “Will a man rob God? Yet ye have robbed Me. But ye say, Wherein have we robbed Thee? **In tithes and offerings. Ye *are* cursed with a curse: for ye have robbed Me, even this whole nation** [1471, *people*]. Bring ye **all the tithes into the store-house** [214, *treasure, treasury, storehouse, a depository*], **that there may be meat** [2964, *food*] **in Mine house...**” (Malachi 3:8-10).

Notice that nothing was said about money here. Food would be represented by produce. As we have seen, produce is used throughout the Bible as a metaphor of the fruits produced by the people. God is not telling them to bring their money into His House that there may be food in His House. God wants the fruits of righteousness that are to be produced by His people, which

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they were not producing. **Is it you or your money that God wants?** God has an investment in you. “For you **are bought with a price:** therefore **glorify God in your body, and in your spirit, which are God’s**” (1 Corinthians 6:20).

You rob God by being a servant of sin instead of being a servant of righteousness! “Know ye not, that to whom ye yield yourselves servants to obey, his servants ye are to whom ye obey; whether of sin unto death, or of obedience unto righteousness?” (Romans 6:16).

Jesus said, “Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: But **lay up for yourselves treasures** [2344, *treasury, store, precious deposit, a storehouse*] **in heaven**, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: **For where your treasure is, there your heart will be also**” (Matthew 6:19-21).

How do you lay up treasure in God’s storehouse in heaven? Is it by giving your money to the earthly church? What is required for you to enter into God’s storehouse? Who may enter God’s House? “**LORD, who shall abide in Thy tabernacle? who shall dwell in Thy holy hill?**” Psalm 15:1). Is it he who pays his tithes to the church that will dwell in God’s tabernacle, or, “He that **walks uprightly**, and **works righteousness**, and **speaks the truth** in his heart” (v. 2)? The way in which you walk, your works, and speaking the truth are what are required to dwell in God’s house.

“You are come to...the heavenly Jerusalem...the general assembly and congregation of the **firstborn, which are written** [583, *enrolled, registered*] **in heaven**, and to God the Judge of all, and to the spirits of just men [1342, *upright, righteous*] made perfect [5048, *reaching the end, complete*], and to Jesus the mediator of the new covenant...” (Hebrews 12:22-24).

It is the good fruits that you are producing through God’s spirit that are being laid up in God’s storehouse in heaven. That is where you lay up your treasure. You could give all of your money to the church, but that would not get you into the Kingdom of God. You must produce fruits of righteousness. You cannot buy your way into the Kingdom of God with money.

The Parable of the Sower

In the parable of the sower, the seed represents the word of God. “When any one **hears the word of the kingdom**, and understands *it* not, then cometh the wicked *one*, and catches away that which was sown in his heart. This is he which received seed by the way side. But he that received **the seed** into stony places, the same is he that **hears the word**, and at once with joy receives it; Yet hath he not root in himself, but endures for a while: for when tribulation or persecution arises because of **the word**, by and by he is offended. He also that received **seed** among the thorns is he that **hears the word**; and the cares of this world, and **the deceitfulness of riches, choke the word**, and he becomes **unfruitful**” (Matthew 13:19-22).

For various reasons the word fails to produce fruit, except for that which falls on good ground. “But he that received **seed** into the good ground is he that **hears the word**, and understands *it*; which also **bears fruit, and brings forth, some an hundredfold, some sixty, some thirty**” (v. 23).

It isn’t enough to just hear the Word. “Therefore lay aside all filthiness and overflow of wickedness, and receive with meekness the **implanted word**, which is able to save your souls” (James 1:21).² The Word, like a seed, is planted within us, and it must produce fruits.

“For not the hearers of the law *are* just before God, but the doers of the law shall be justified” (Romans 2:13). Therefore, “...be ye doers of the word, and not hearers only, deceiving your own selves” (James 1:22). By obeying the Word of God you will bring forth good fruits into His temple, “...for you are the temple of the living God; as God has said, I will dwell in them, and walk in them; and I will be their God, and they shall be My people” (2 Corinthians 6:16).

The Tithes and the Pattern of Salvation

Now we are going to see how tithing fits the pattern of salvation that is revealed by God’s holy days.

King Hezekiah [*Yah is strength*], “...had taken counsel, and his princes, and all the congregation in Jerusalem, to keep the Passover in the second month. For they could not keep it at that time [*the first month*], because the priests had not sanctified themselves sufficiently, neither had the people gathered themselves together to Jerusalem....So they established a decree to make proclamation throughout all Israel, from Beersheba even to Dan, that they should come to keep the Passover unto the LORD God of Israel at Jerusalem...” (2 Chronicles 30:2, 3, 5).

Passover is the first of God’s seven annual holy convocations.

“Then they killed the Passover on the fourteenth day of the second month...” (v. 15). “And the children of Israel that were present at Jerusalem kept the feast of unleavened bread seven days with great gladness: and the Levites and the priests praised the LORD day by day, *singing* with loud instruments unto the LORD” (v. 21).

The seven day Feast of Unleavened Bread is a sanctification festival that pictures the complete removal of sin through blood and water. “...Repent [*blood*], and be baptized [*water*] every one of you in the name of Jesus Christ [*the Passover sacrifice*] for the remission [859, *deliverance, forgiveness, pardon*] of sins...” (Acts 2:38).

Then King Hezekiah, “...commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD. And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of

² The Holy Bible, New King James Version, Copyright © 1982 Thomas Nelson. All rights reserved.

corn, wine, and oil, and honey, and of all the increase of the field; and the **tithe of all** brought they in abundantly. And the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the **tithe** of oxen and sheep, and the **tithe of holy things which were consecrated unto the LORD their God**, and laid *them* by heaps” (2 Chronicles 31:4-6).

All of the tithes and offerings were on produce and livestock. Nothing is said about any tithes on money. It is also important to note when they began to bring their tithes and offerings, and when they ended.

“In the **third** month they **began to lay the foundation** of the heaps, and **finished in the seventh month**” (v. 7). The third month is when the Feast of Weeks/Pentecost occurs at the time of the wheat harvest. That day is when the covenant was given in the Old Testament, and the Holy Spirit in the New Testament. It is through God’s spirit that His Word is implanted in us through which we are able to produce fruits.

The process of laying them up in heaps was “finished in the seventh month.” The Hebrew word translated as finished is *Strong’s #3615*, and it means: *to be complete, at an end, finished, accomplished, or spent*. The seventh month pictures the end of God’s plan of making man into His spiritual image and of bringing him into His House.

“Then Hezekiah commanded to prepare chambers in the **house of the LORD [Yahwey]**; and they prepared *them*, And **brought in the offerings and the tithes and the dedicated things faithfully...**” (2 Chronicles 31:11, 12). Again we see that the tithes and offerings are brought into God’s storehouse, the temple.

God’s seventh annual holy day is the twenty-second day of the seventh month. It is the **eighth** day that follows immediately after the seven days of the Feast of Tabernacles, i.e. temporary dwellings (Leviticus 23:36). The number eight means a new beginning.

“And I saw a **new heaven** and a **new earth**: for the first heaven and the first earth were passed away; and there was no more sea” (Revelation 21:1). The temporary physical creation will be destroyed, “Looking for and hasting unto the coming of the day of God, wherein the heavens being on fire shall be dissolved, and the elements shall melt with fervent heat. Nevertheless we, according to His promise, look for **new heavens and a new earth in which righteousness dwells**” (2 Peter 3:12, 13).

The temporary physical creation will be replaced by a spiritual creation in which righteousness dwells, and it will last forever. “And I heard a great voice out of heaven saying, Behold, the tabernacle of God *is* with men, and he will dwell with them, and they shall be his people, and God himself shall be with them, *and be* their God” (Revelation 21:2, 3).

Who will be in God’s storehouse? “He that overcomes shall inherit all things; and I will be his God, and he shall be my son” (Revelation 21:7). Overcomes what? “Be not overcome of evil, but

overcome evil with good” (Romans 12:21). Who won’t be there? “But the fearful, and unbelieving, and the abominable, and murderers, and whoremongers, and sorcerers, and idolaters, and all liars, shall have their part in the lake which burns with fire and brimstone: which is the second death” (Revelation 21:8).

This follows the same pattern as the parable of the wheat and the tares. The “tares are gathered and burned in the fire,” but the wheat, i.e. “the righteous will shine forth as the sun in the kingdom of their Father.” Only the good seed that “**bears fruit, and brings forth, some an hundredfold, some sixty, some thirty**” will be brought into God’s house.

Those who will be in the heavenly city will be volunteers. They will have chosen “...to love the LORD God, to walk in His ways, and to keep His commandments and His statutes and His judgments...” (Deuteronomy 30:16).

A type of this is found in Nehemiah 11:1, 2. “And the rulers of the people dwelt at Jerusalem: the rest of the people also cast lots, to bring **one of ten** to dwell in Jerusalem the holy city, and nine parts *to dwell* in *other* cities. And the people blessed all the men, that **willingly offered themselves to dwell at Jerusalem.**” One out of ten, a tithe, chose to live in Jerusalem.

The Number Ten and the Kingdom of God

A tithe, *Strong’s* #4643, is a tenth part, from *Strong’s* #6240, *ten* (only in combination) i.e. *-teen*, for #6235 *ten*. Why did God choose a tenth, i.e. the number 10? To understand the tithe we must understand the meaning of the number ten. The number “...*ten* is one of the perfect numbers, and signifies *the perfection of Divine order...*”³

Now we will break the number 10 down into 3 and 7. The three dimensions of length, height and width are necessary to form a solid, hence a cube is the simplest form of a solid. The heavenly Jerusalem is a cube. “...The length and the breadth and the height of it are equal” (Revelation 21:16). The only cube in scripture is the Most Holy Place.

“The cube is a three dimensional SQUARE; it is a symbol of stability and permanence, of geometric perfection...[I]t can be seen as truth, because it looks the same from any perspective... Frequently forms allegories with solidity and the persistence of virtues, hence its relation to thrones...”⁴ The Kingdom of God is stable, permanent, and it is perfect. It is the source of all truth and virtue. Truth cannot change, because if it does change, then it was never truth.

Now we look at the number 7. “And on the seventh day God ended [3615, *to be completed, finished, to be at an end*] His work which He had made; and He rested on the seventh day...And God blessed the seventh day, and sanctified [6942, *to make clean, purify, make holy*] it (Genesis

³ E. W. Bullinger, *Number in Scripture*, Kregal Publications, Grand Rapids MI, 1967, p. 243.

⁴Cube, <http://www.umich.edu/~umfands/symbolismproject/symbolism.htm/C/cube.html>, viewed 10/27/2016.

2:2, 3). The number seven represents holiness, and a completed work. When added together, 3+7=10 is the perfection of Divine order.

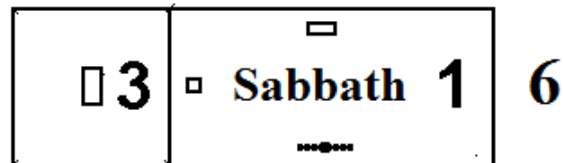
The Kingdom of God is the perfection of Divine order, thus the number 10 represents the Kingdom of God. We will show this by overlaying the **Ten** Commandments on the pattern of the tabernacle, and we will see that they contain the four elements of a kingdom. The four elements are a governing authority, territory, subjects, and laws governing the kingdom. We will place a number in the pattern of the tabernacle according to the number of commandments that apply to it.

The first three commandments are man’s relationship with God. We have placed the number 3 in the Most Holy Place in the diagram below. The number 3 is God’s number in scripture because God is immovable, permanent, perfect, and the source of all virtue and truth.

The fourth commandment is the Sabbath, which is the territory. “For in six days the LORD made **heaven and earth, the sea, and all that in them is**, and rested the seventh day: wherefore the LORD blessed the Sabbath day, and hallowed it” (Exodus 20:11).

The Sabbath is the eternal rest that God’s people are to enter into. “There remains therefore the keeping of a Sabbath to the people of God. For he that is entered into His rest [2663, *a place of rest, abode, dwelling, habitation*], he has also ceased from his own works as God did from His. Let us labor therefore to enter into that rest [2663]...” (Hebrews 4:9-11). We have placed the number 1 inside the Holy Place at the entrance to the tabernacle.

The tabernacle now has the number 31. The Hebrew letter Lamed ל = 30, and the Aleph א = 1. Combined they are *Strong’s* # 410, אל, el, *God (god)*. Hence the tabernacle is Bethel, בית אל, *Strong’s* # 1008, the *House of God*.



The final six commandments have to do with man’s relationship with his fellow man. Man’s number is six, for he was created on the sixth day. We have placed the number 6 outside the tabernacle at the entrance. When read from right to left as Hebrew is read, we see the number 613, which is the number of laws in the Torah (the five books of Moses).

The Ten Commandments contain the four elements of a kingdom; hence the number 10 represents the Kingdom of God, which is the perfection of Divine order. The Most Holy Place in the tabernacle is 10³. When man is created into the spiritual image of God he will be a ten because he will have taken on the character of his Creator. Man must become a ten (we can call it a tithe) in order to enter into God’s house. The tithes, i.e. the tens, were always brought into God’s house. The ruling family will be the Father, the Son, and the bride (10³), the perfection of Divine order, stability, permanence, perfection, and the source of all truth and virtue.

“And I John saw the holy city, new Jerusalem, coming down from God out of heaven, **prepared as a bride adorned for her husband**. And I heard a great voice out of heaven saying, Behold, the tabernacle of God is with men, and He will dwell with them, and they shall be His people, and God Himself shall be with them, and be their God...[T]he throne of God and of the Lamb shall be in it; and His servants shall serve Him: and they shall see His face; and His name shall be in their foreheads...and they shall reign [936, *to possess regal authority, be a king, govern, rule*] forever and ever” (Revelation 21:2, 3; 22:3-5).

The Tithes belong to Melchizedek

The Levites received tithes from the people until 70 A.D., when the temple was destroyed which ended the physical form of worship and the Levitical priesthood forever. The Levitical priesthood was replaced by the Melchizedek priesthood. “...Jesus [*was*] made a **high priest forever after the order of Melchizedek**” (Hebrews 6:20).

The “...priesthood being changed, there is made of necessity a change also of the law. For He of whom these things are spoken pertains to another tribe, of which no man gave attendance at the altar. For *it is* evident that our Lord sprang out of Judah; of which tribe Moses spoke nothing concerning priesthood” (Hebrews 7:13, 14).

Jesus, “...because He continues forever, has an unchangeable priesthood” (Hebrews 7:24). No human being belongs to this priesthood because it is an eternal priesthood. During this age we “...are being built up a spiritual house, a holy priesthood...” (1 Peter 2:5). Those who will be in the first resurrection will have eternal life, and they “...shall be priests of God and of Christ, and shall reign with Him a thousand years” (Revelation 20:6).

The Levites did not receive the tithes of the produce of the land until after they had entered the Promised Land, which was a type of the Kingdom of God. Likewise tithes are not given to a physical ministry during this age. The spiritual fruits that are being produced in the land must go to Melchizedek, i.e. Jesus Christ, who is preparing His bride.

“Husbands, love your wives, even as Christ also loved the *congregation*, and gave Himself for it; That He might sanctify [37, *to make holy*] and cleanse it with the washing of water by the word, That He might present it to Himself a glorious *congregation*, not having spot, or wrinkle, or any such thing; but that it should be holy and without blemish” (Ephesians 5:25-27).

How do you give your tithes to Melchizedek? “I beseech you therefore, brethren, by the mercies of God, that ye **present your bodies a living sacrifice, holy, acceptable unto God**, *which is your reasonable service*. And be not conformed to this world: but **be ye transformed** [3339, *to change into another form*] **by the renewing** [342, *a renovation, a complete change*] **of your mind**, that ye may prove [1381, *test, examine, scrutinize*] *what is that good, and acceptable, and perfect, will of God*” (Romans 12:1, 2).

This is accomplished through God's spirit, the seed that is implanted within us. "Now the Lord is that Spirit: and where the Spirit of the Lord *is*, there *is* liberty. But we all, with open face beholding as in a glass the glory of the Lord, are **changed** [3339] **into the same image from glory to glory**, by the Lord the Spirit" (2 Corinthians 3:17, 18).

Seeds, under the right conditions, grow and produce fruit. "But the fruit of the Spirit is love, joy, peace, longsuffering, gentleness, goodness, faith, Meekness, temperance: against such there is no law. And they that are Christ's **have crucified the flesh** with the affections [3804, *passions, emotions*] and lusts [1939, *passionate desire, covet*]. If we live in the Spirit, let us also walk in the Spirit" (Galatians 5:22-25).

Offering ourselves as a living sacrifice and crucifying the fleshly desires is not easy, but they are required if we are to grow into the image of our Creator. The bride must be conformed to the spiritual image of the Bridegroom. That is the tithe, the ten that we bring into the house of God.

In John's vision an angel came to him, "...saying, Come hither, I will shew thee **the bride, the Lamb's wife**. And he carried me away in the spirit to a great and high mountain, and shewed me that great city, **the holy Jerusalem**, descending out of heaven from God, Having the glory of God: and her light *was* like unto a stone most precious, even like a jasper stone, clear as crystal" (Revelation 21:9-11).

Paying Taxes to Caesar

The Pharisees were always attempting to entrap Jesus. Their disciples asked Him, "... Is it lawful to give tribute unto Caesar, or not? But Jesus perceived their wickedness, and said, Why tempt ye Me, *ye* hypocrites? Shew Me the tribute money. And they brought unto Him a penny. And He said unto them, Whose *is* this image and superscription [1923, *title*]? They say unto him, Caesar's. Then said He unto them, Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's" (Matthew 22:17-21).

These verses have been used to promote tithing. The coin had Caesar's picture and name on it, therefore it is Caesar's. Give to Caesar that which belongs to him. However, man was created in the image of God—not Caesar's money. "...You have put off the old man with his deeds; And have put on the new *man*, which is renewed in knowledge **after the image of Him that created him**" (Colossians 3:9, 10). Give to God that which is in the image of God. Your money is not in the image of God.

What about the Support of the Church?

There is no record of tithing on money in the Old or New Testaments, but there are examples of freely given offerings for the support of ministers, or of giving to those in need.

"Let the elders that rule well be counted worthy of double honor, especially they who labor in the word and doctrine. For the scripture says, Thou shalt not muzzle the ox that treads out the corn.

And, The laborer *is* worthy of his reward” (1 Timothy 5:17, 18). But, they must not be “...greedy of filthy lucre...not covetous” (1 Timothy 3:3). As the apostle Paul said, “For we are not as many, which corrupt [2585, *a retailer, a huckster, to peddle*] the word of God...” (2 Corinthians 2:17).

In the early stages of the New Covenant congregation, “...as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, and laid them down at the apostles feet: and distribution was made to every man according to his need” (Acts 4:34, 35).

What the people were doing was strictly voluntary. They thought the return of the Messiah was imminent, so they willingly pooled their resources.

“But a certain man named Ananias, with Sapphira his wife, sold a possession, And kept back *part* of the price, his wife also being privy *to it*, and brought a certain part, and laid *it* at the apostles' feet. But Peter said, Ananias, why hath Satan filled thine heart to lie to the Holy Spirit, and to keep back *part* of the price of the land? **While it remained, was it not thine own? and after it was sold, was it not in thine own power?** why hast thou conceived this thing in thine heart? thou hast not lied unto men, but unto God” (Acts 5:1-4).

There was no requirement that they sell their land, or after they sold their land was there any requirement that they give any of the proceeds to the congregation. Their problem was they wanted the people to think that they were giving all of the proceeds to the congregation. God “...is a discerner of the thoughts and intents of the heart” (Hebrews 4:12). Likewise your money is in your power to do with as you please. You are not required to give any of it to a church. What you give should be a freewill offering of the amount that you choose. God knows your heart, and your circumstances.

When the tabernacle was going to be built, “... the LORD spoke unto Moses, saying, Speak unto the children of Israel, that they bring me an offering: of every man that **giveth it willingly with his heart** ye shall take my offering” (Exodus 25:1, 2).

In speaking of preparing an offering the Apostle Paul said, “For if there be first **a willing mind**, *it is* accepted according to **that a man hath, and not according to that he hath not**. For *I mean* not that other men be eased, and ye burdened” (2 Corinthians 8:12, 13). Wisdom must be used in giving.

“But this *I say*, He which sows sparingly shall reap also sparingly; and he which sows bountifully shall reap also bountifully. Every man according as he purposes in his heart, *so let him give*; not grudgingly, **or of necessity** [318, *compulsion, obligation*]: for God loves a cheerful giver” (2 Corinthians 9:6, 7). Giving because you feel obligated, such as a church requiring you to tithe, is not giving willingly from the heart. You can give as much as you want to your church in the form of freewill offerings that are given from the heart.

It is up to you to determine how much your church is worth. However, the **real needs** of your own family come before the “needs” of the church. “But if any provide not for his own, and especially for those of his own house, he has denied the faith, and is worse than an infidel” (1 Timothy 5:8). God never established a system where a man’s family had to go without in order to support the church.

Summary of Tithing on Agricultural Products

Agricultural products were used as tithes because they are living organisms that bear fruit. Trees produce fruit, seeds produce fruit, and animals produce offspring. As we have seen, they represent the people who are brought into God’s storehouse. On the other hand, money is a dead object that cannot bear fruit on its own. Yes, it can be invested as the parable of the talents shows, but it is not a living organism that can grow and produce fruit.

People grow physically and mentally. “As newborn babes, desire the sincere milk of the word, that ye may grow thereby” (1 Peter 2:2). We do not stay newborns. “For every one that uses milk *is* unskillful in the word of righteousness: for he is a babe. But strong [4731, *strong, firm, immovable*] meat belongs to them that are of full age [5046, *mature, brought to completion, fully developed*], *even* those who by reason of use [1838, *habit, practice*] have their senses exercised [1128, *to exercise vigorously, in any way, either the body or the mind*] to discern [1253 *the act of judgment*] both good and evil” (Hebrews 5:13, 14).

When we grow to completion we are ready for the harvest that begins in the seventh month. On the first day of the seventh month, on the Day of Trumpets, the first fruits of the harvest will enter God’s storehouse, the heavenly Jerusalem.

“And I looked, and, lo, a Lamb stood on the mount Zion, and with him an hundred forty *and* four thousand, having his Father's name written in their foreheads.... And they sung as it were a new song **before the throne, and before the four beasts, and the elders**: and no man could learn that song but the hundred forty four thousand **which were redeemed** [59, *to buy, redeem, acquire by a ransom price paid*] **from the earth** ...These are they which follow the Lamb whithersoever he goes. These were redeemed from among men, *being* the **firstfruits** unto God and to the Lamb. And in their mouth was found no guile [5579, *falsehood, deceit, lie*]: for they are without fault before the throne of God” (Revelation 14:1, 3-5).

When the Kingdom of God is established on the earth at Jesus’ return, “Truth shall spring out of the earth; and righteousness shall look down from heaven. Yea, the LORD shall give *that which is* good; and our **land shall yield her increase**” (Psalm 85:10, 12). What is that increase? The people will produce the fruit of righteousness. “For as the earth brings forth her bud, and as the garden causes the things that are sown in it to spring forth; so the Lord GOD will cause righteousness and praise to spring forth before all the nations” (Isaiah 61:11).

Tithing on money is not mentioned in the Bible. The number ten, from which the word tithes comes, represents the Kingdom of God. The tithes belong to Melchizedek because He purchased them with His blood, and at the harvest they will be brought into His Father's house.