

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. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

— Malachi 3:8-10

TO TITHE OR NOT TO TITHE?

E. Jack Chandler Jr.

Henry Ford once vacationed in Dublin, Ireland at a time when an orphanage was under construction. When the director of the effort learned of Mr. Ford's visit, he called on the wealthy industrialist to request a donation: in a most generous act, Mr. Ford tendered a £2,000 contribution. So excited and appreciative were the townsfolk that they published a record of Ford's charity in the local gazette. Unfortunately, the amount was errantly published as £20,000. The editor offered to print a correction, but Mr. Ford instead proffered a note for the £18,000 difference. He did, however, attach one stipulation — that an inscription be made over the home's main entrance for all to see: *I was a stranger, and ye took me in.*¹

This American multimillionaire was apparently somewhat less than cheerful about this particular gift. Sadly, most of us have found ourselves in similar situations — uncomfortably pressed to make a generous *investment*. Fundraisers often seek to stir emotions — including guilt — to the extent that we are moved to loosen our purse strings. And guilt is not among those emotions typically associated with a generous, giving spirit.

What about our Kingdom giving? Does God pressure His people to give?

There certainly seems to be a lot of confusion about this subject today — opinions and practices are diverse. Some subscribe to the belief that God *requires* the tithe of His people. In many Christian circles, this taxation of parishioners has long been the accepted means of gathering funds for the church. While some are devout in their rigid adherence to this practice, I suspect that most efforts to promote tithing *as a requirement* stem from the mistaken notion that *if we don't teach tithing, the people will never give*.

At the opposite end of the spectrum are those who have so distanced themselves from any notion of structured giving that they tend to withhold "*more than is meet*" (Proverbs 11:24). Sadly, Solomon continues, this "*tendeth to poverty*." In these circles, the subject of giving is often neglected to the detriment of the Kingdom: buildings fall into disrepair and part-time shepherds are commonplace.

Neither of these positions is representative of biblical truth. Those that hold to a legal standard of

giving tend also to seek rules-based solutions in other areas of life — the result is that many Christians are captive to a series of regulations, and never know the freedom of a personal relationship with Jesus Christ. Those who give grudgingly (if they give at all) are no less bound, suffering a diluted witness and never experiencing the blessing of liberal generosity.

So what, then, *is* the balanced biblical perspective? Does tithing as a requirement measure up to the standard of God's Word?

In this installment we'll briefly survey the several scriptural mentions of the tithe. Then from this historical perspective, we'll attempt to piece together a balanced, biblical understanding, considering especially the purpose of the Law, and showing that — though the Law was fulfilled in Christ — the principles beneath its economic requirements remain.

A SURVEY OF THE WORD

The word *tithe* (together with its various inflections) appears 41 times in Scripture. Most often used as a noun (30 instances), *tithe* (*maaser* in the Hebrew, *dekate* in the Greek) simply means *the tenth part* — one tenth. In this sense, *tithe* is strictly a mathematical term that carries neither monetary nor religious connotations. It is entirely correct, then, to say that a tithe of the scored length of a football field is ten yards. The remaining occurrences of *tithe* are as verbs — *asar* (to pay or to take a tenth) in the Hebrew, and in the Greek, *dekatoō* (to take a tenth)

and *apodekatoō* (to pay a tenth). These forms are used to describe the payment and collection of tithes as instituted in the Mosaic Law. Over the years, and perhaps due in part to its Law-related usage in Scripture, the meaning of our English *tithe* has evolved to be used today almost exclusively in association with religious giving, and has even assumed heavy shades of requirement.

Historically, three logical divisions seem to emerge from a biblical review of the tithe: before the Law, under the Law, and after the law.

Before the Law. In the nearly 1300 years of human history from the Creation to the giving of the Law, there are precisely two mentions of the giving of a tithe. The first (Genesis 14:18-20) surrounds Abram's encounter with Melchizedek following his victory over the coalition of four kings who had captured his nephew, Lot. In an expression of thanksgiving to God for the incredible victory, Abram gives a tenth of all to Melchizedek. What motivated his tithe? No one told him to give, and no one suggested how much he should give. Abram simply recognized this priest as a representative of God, was reminded of God's provision of victory, and was moved to make an offering of thanksgiving. Though Abram lived a full 175 years — and though we read of a number of other sacrifices and offerings he rendered — his gift to Melchizedek is the only recorded instance of Abram's ever having given a tithe.

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The second pre-Law mention of the tithe (Genesis 28) involved Abram's grandson, Jacob, whose life was a striking testimony of God's grace. Later known as Israel, this man fathered a nation of people which would come to symbolize God's chosen family. On this occasion, Jacob flees for his life after deceiving his twin brother Esau, and encamps at Bethel, where God visits him in a dream (the *Jacob's Ladder* dream). The passing of the covenant through his posterity is revealed to Jacob in this dream, which is perhaps his first encounter with God. When he awakens, Jacob is overcome with a profound sense of the awe of God. And as an expression of his acknowledgement that God is his Provider and Protector, he commits to give Him a tenth of all.

Under the Law. When Moses descended Mount Sinai, he brought with him more than the moral Law

we call the Ten Commandments — he brought the foundation for a new nation, a theocracy which God Himself would rule. Jehovah God, a wise and just Ruler, provided this infant nation a complete body of law addressing every imaginable facet of life: He provided criminal and tort law, laws about domestic relations and the order of worship, and even rules about the sanitary handling of the diseased and dead. To govern the new nation and to administer the system of law, He appointed the descendants of Levi to fill a priestly bureaucracy.

The Law prescribed three separate tithes.² The *Levites' Tithe* (Leviticus 27:30-32; Numbers 18:21-32) was an annual levy through which God made material provision for His ministers, who were forbidden to perform any other work. Through this provision they could be free to "*minister about holy things*" (1 Corinthians 9.13). The people presented their tithes to the priests, unto whom it was accounted as personal income, their "*reward for your service in the tabernacle of the congregation*" (Numbers 18:31). From these tithes, then, the priests paid tithes to support the high priest.

The *Festival Tithe* (Deuteronomy 12:5-19; 14:22-23) was imposed to finance national celebrations in remembrance of God's blessings. The entire nation was to assemble at Jerusalem to enjoy what amounted to a national thanksgiving feast, a great time of reveling in God's bounty.

The *Poor Tithe* (Deuteronomy 14:28-29) was exacted each third year, and was specifically earmarked to aid the priests, the indigent folk, widows, fatherless and strangers — those who were not able (or not permitted) to provide for themselves.

In tithes alone, the Law already has consumed the equivalent of about 23 percent of the Hebrews' annual income. But at least three more extra-tithe economic mandates were stipulated.

The first two — *Harvest Gleanings* (Leviticus 19:9-10) and the *Sabbath year's Land Rest* (Exodus 23:10-11) — together essentially served as the welfare relief program for the nation of Israel. During the harvest, farmers were required to leave the corners of the fields unharvested, and to leave whatever was dropped or overlooked for the benefit of the poor and the stranger. And each seventh year the land was to lie fallow and the fruit harvest was to be abandoned, again primarily for the benefit of the poor.

Finally, there was the *Temple Tax*. Originally collected at census time and valued at one half shekel (Exodus 30:11-16), this tax funded the ongoing maintenance of the place of worship. During the great revival and national recommitment to the Law under Ezra, the tax was revalued as one third shekel annually (Nehemiah 10:23-33).

Most experts agree that the total economic burden under the Law approached thirty-five percent of the

Hebrews' annual income.

After the Law. There are a few mentions of the *tithe* in the New Testament. Aside from the historical record of Abraham's encounter with Melchisedec and the ensuing contrast between law and grace (Hebrews 7:1-6), there are but two, both of which deal chiefly with attitude.

The first is found in Matthew 23:23-24 (and is paralleled in Luke 11:42). On this occasion, the Master spares no words in condemning the pride, arrogance and blindness of those highly esteemed in that early Jewish culture.

In the final mention (Luke 18:9-14), Jesus showcases the trait which today is commonly associated with the Pharisees: pious self-righteousness. The Pharisee presumed to boast of his religious feats despite the fact that they were required by virtue of the Law and Jewish tradition. The publican's humility, in contrast, is extolled as a virtue.

OF THE LAW AND PRINCIPLES

So where does all this leave us? Are God's people still obligated to tithe today? And if not, what then is the purpose for so many clear biblical references to the tithe? Since those who teach the tithe as a religious requirement lean heavily on the Law dispensation for support, a brief explication of the Law and its purpose — especially as it relates to the tithe — would seem to be appropriate.

Just Laws Are Based on Principle. Two primary attributes characterize any law as *just*. First, the law must be *valid*; that is, it must emanate from an authoritative source. In the case of the Mosaic Law, that Source was God Himself. Second, the precept must be *based on* some good or moral *principle* — a command without basis is arbitrary, satisfying only the tyrannical fancy of the ruler(s). Laws must originate from authority to be considered valid, yet *just* laws are not whimsical expressions of that authority.

Even those laws issued from the hand of human government should be designed for the benefit of the governed, and should be based on some good or moral principle. Most state legislatures, for instance, have enacted statutes prohibiting a driver's operating a motor vehicle while under the influence of substances which impair his ability to make sound judgments. This is necessary legislation because some people are careless about taking the wheel of a car while impaired. These laws are for the good of both the driver and those whose lives or property might be endangered by the unsafe operation of a vehicle. Such laws meet the test for *just* laws: they spring from authority (a duly elected body of legislators) *and* are based on sound principle (in this case, the constitutionally recognized value of life and property).

God is a just God whose laws are *not* arbitrary expressions of authority. His laws are based instead on principle — what is just with God and good for His Creation. Unfortunately, the Pharisees perceived God's laws as arbitrary, and thus focused on ritualistic obedience, emphasizing adherence to specific dictates while failing to discern their underlying principles.

Jesus addresses this attitude of legalism when, in the midst of His harsh words of condemnation to the Pharisees in Matthew 23, He reveals a beautiful perspective on the Law and its purpose: that there's much more to obedience than the simple pursuit of the *letter of the law*. This passage is central to developing a proper comprehension of the tithe, for Jesus explicitly connects His teaching to the Law's economic requirements:

Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone. Ye blind guides, which strain at a gnat, and swallow a camel.

— Matthew 23:23-24

Jesus here teaches that *the spirit of the law* is the weightier matter; that is, obedience with understanding is more pleasing to God than strict compliance alone. The Pharisees were so intent on rigid adherence to the *letter of the law* that they were uncomprehending of the divine principles which the laws were intended to convey. They were actually carefully counting their herbs and setting aside a precise one tenth: for every 100 seeds, they reserved ten for a tithe.

Jesus acknowledges the keen technical precision with which the Pharisees observe the Law, but exposes their failure to recognize and apply the principles it was intended to convey.

But the Pharisees' strict legalism blinded them to the true beauty expressed in the law. Jesus points out that they were missing the forest for the trees — or in the day's vernacular, they were *straining at a gnat and swallowing a camel*. He acknowledges the keen technical precision with which they observe the Law, but exposes their failure to recognize and apply the principles it was intended to convey. *Woe unto you,*

He in essence says, *for you nitpick the minute details, yet fail to see the bigger picture.*

The Master demonstrates in this passage that one purpose of the Law was to magnify certain divinely appointed principles designed for the glory of God and for the benefit of man. He enumerates three: that man should live responsibly among his fellow man (*judgment*, or *justice*), that man should deal generously with the poor and disadvantaged (*mercy*), and that man should honor God and trust His sovereignty (*faith*). Such axioms serve as the foundation for a life of good works, which reverences God (Matthew 5:16).

God is a just God whose laws are *not* arbitrary expressions of authority.

This same refrain — that there is more to the Law than meets the eye — is echoed elsewhere in Scripture. Consider, for instance, the following New Testament passages which confirm Jesus' teaching that principles undergird the specific precepts of the Law:

- *Therefore all things whatsoever ye would that men should do to you, do ye even so to them: **for this is the law and the prophets.*** (Matthew 7:12)
- *Then one of them, which was a lawyer, asked him a question, tempting him, and saying, Master, which is the great commandment in the law? Jesus said unto him, Thou shalt love the Lord thy God with all thy heart, and with all thy soul, and with all thy mind. This is the first and great commandment. And the second is like unto it, Thou shalt love thy neighbour as thyself. **On these two commandments hang all the law and the prophets.*** (Matthew 22:35-40)
- *Owe no man any thing, but to love one another: for **he that loveth another hath fulfilled the law.** For this, Thou shalt not commit adultery, Thou shalt not kill, Thou shalt not steal, Thou shalt not bear false witness, Thou shalt not covet; and **if there be any other commandment, it is briefly comprehended in this saying, namely, Thou shalt love thy neighbour as thyself.** Love worketh no ill to his neighbour: therefore **love is the fulfilling of the law.*** (Romans 13:8-10)
- *Now **the end of the commandment is charity out of a pure heart, and of a good conscience, and of faith unfeigned:** From which some having swerved have turned aside unto vain jangling; Desiring to be teachers of the law; understanding neither what they say, nor whereof they affirm.* (1 Timothy 1:5-7)

Behind the Law's Fiscal Obligations. Given, then, that *the spirit of the law* — God's divine purpose behind

the Law's specific mandates — is a weightier matter than *the letter of the law*, it seems appropriate to pursue the foundations on which the Law's economic requirements rest. Four distinct designs are evident: support of the ministry, assistance for the poor, unity among brethren, and maintenance of the place of worship.

The first principle undergirding the Law's fiscal obligations is that God has sovereignly chosen to make material provision for His ministers through the finances of those ministered to. This purpose is made clear in the language of Numbers 18:

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.... the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. 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....

— Numbers 18:21-24

Moses goes on to say that this tithe (the *Levite's Tithe*) would be accounted unto the priests and Levites as personal income, "*as though it were the corn of the threshingfloor,*" for they were permitted to have no other occupation.

This particular principle appears to be the most significant of the four, for it receives additional mention in relation to the Law's other requirements. When imposing the *Festival Tithe*, for instance, Moses concludes the requirement with, "*Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth*" (Deuteronomy 12:19). Similarly, the *Poor Tithe* is specifically earmarked for "*the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates*" (Deuteronomy 14:29).

The second principle underscoring the Law's specific economic mandates is God's design that His people support the poor and disadvantaged. This principle is manifest not only through the *Poor Tithe*, but also through the *Seventh Year's Land Rest* and the *Harvest Gleanings*. Moses indicates that these obligations, respectively, are designed for

- *the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates* (Deuteronomy 14:29)
- *the poor of thy people* (Exodus 23:11)
- *the poor and the stranger* (Leviticus 19:10).

A third design — perhaps a bit more obscure than the others — establishes the *Festival Tithe*. As described

earlier, this requirement amounted to a setting aside of means for a national thanksgiving feast where the entire nation met together at Jerusalem to celebrate God's generous blessings. The apparent purpose of this feast is the fostering of a sense of national unity among the Israelis. Even to this day, Jewish folk are uniquely bound by a profound, esoteric sense of allegiance, though they are perhaps scattered more widely than any other peoples on the earth.

Finally, the two recorded instances of the *Temple Tax* reveal its somewhat mundane purpose of providing for the ongoing maintenance of the house of worship. In the initial levy, Moses instructs the people to "*appoint it for the service of the tabernacle of the congregation*" (Exodus 30:16). And when Ezra the priest led the people in a national recommitment to observance of the Law, Nehemiah expressed that the tax was

For the shewbread, and for the continual meat offering, and for the continual burnt offering, of the sabbaths, of the new moons, for the set feasts, and for the holy things, and for the sin offerings to make an atonement for Israel, and for all the work of the house of our God.

— Nehemiah 10.33

The Law Fulfilled. The Mosaic Law was a comprehensive, elaborate legal system. And the Jews thought that their strict obedience to its dictates earned their justification with God. They did not comprehend, however, that their failure to comply even in one small point declared their guiltiness of the whole (Galatians 3:10, James 2:10).

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The Epistle to the Hebrews (especially chapters 7-10) is largely a treatise on the purpose and fulfillment of the Law. We read in these chapters that the Law was never intended to put away sin, but that it served as "*a shadow of good things to come*" (10:1).

John the Baptist announced the fulfillment of this "*shadow of good things to come*" when he declared of Jesus, "*Behold the Lamb of God, which taketh away the sin of the world*" (John 1:29). This One ushered in a new priesthood (Hebrews 7:12), a new covenant (Hebrews 8:13), a new law (John 13:34, Galatians 6:2). By His "*one offering he hath perfected for ever them that are sanctified*" (Hebrews 10:14), and in so doing,

fulfilled "*what the law could not do*" (Romans 8:3). Jesus' own words from the Sermon on the Mount confirm this purpose for His ministry and death:

Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil. For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled.

— Matthew 5.17-18

Jesus fulfilled the Law. He fulfilled *all* the Law. He dotted all the *Is* and crossed all the *Ts*. He left nothing undone. Those for whom He died are justified because of *His* keeping of the Law. And those made righteous through the work of Jesus Christ are no longer under obligation to fulfill the Law.⁵

In case there remains any doubt as to whether the tithe as a *legal requirement* was put away with rest of the Law, consider Hebrews 7. The chapter opens with a historical recollection of Abraham's giving a tithe to Melchisedec (a pre-Law priest) following Abraham's defeat of the coalition of kings, and broadens into a general discussion of the Levitical priesthood and the taking of tithes under the Law. In this discussion, the author explicitly declares that "*there is verily a disannulling of the commandment going before for the weakness and unprofitableness thereof*" (7:18).

The Principles Remain. The death of Jesus ushered in a new covenant and with it, a fresh, new way of approaching God. Rather than relate to Him distantly through a system of priests who needed continually to offer sacrifices for sins, we now, through the one perfect offering of our High Priest, have the joy of personal, intimate fellowship with the Father.

Jesus fulfilled the Law, but — as a generous number of extra-Law passages indicate — the principles undergirding the Law are very much in effect today. Under the Old Covenant, the focus was *obligation*: required obedience to objectively defined constraints (the Law). In the New, the focus shifts from obligation to *responsibility*. The chief difference between the Old and New Covenants seems to reduce to the motivation for service: *obligation* versus *responsibility*. Consider an illustration:

A Father has two sons. On a certain evening, he allows both to go out with friends, stipulating that they are to return no later than midnight. One son understands that the next day's responsibilities require a full night's rest and that his father will begin to worry as the deadline approaches; he is home and abed well before midnight. The other son, however — more interested in pleasure-seeking — views the curfew as an arbitrary expression of the Father's authority, and arrives home at the stroke of

midnight, technically within the bounds of the law.

Now, both sons obeyed their father, but which son honored him? Which of these sons is the more responsible? For which son was the law given?

This last question is crucial, and seems to encapsulate this essential difference in motivation. The Apostle Paul addresses this question when he writes to his friend, Timothy:

But we know that the law is good, if a man use it lawfully; Knowing this, that the law is not made for a righteous man, but for the lawless and disobedient....

— 1 Timothy 1:8-9

The dictates of the Law, says Paul, are not directed toward those who have a heart to serve God, those who see beyond the stipulations and seek to honor God by obedience. The Law is aimed instead at “*the lawless and disobedient*” so that they — by coercion if necessary — observe the principles.

Through the operation of the Holy Spirit in an act of quickening grace, God writes His laws on the hearts of His chosen people; that is, He implants within them a desire to serve Him (Romans 2:14-16, Hebrews 8:10, 10:16). And when they are found walking in the Spirit, there is no need for the Law, for the natural outgrowth of a Spirit-filled walk is an obedient, God-honoring life:

There is now no condemnation to them which are in Christ Jesus, who walk not after the flesh, but after the Spirit. For the law of the Spirit of life in Christ Jesus hath made me free from the law of sin and death. For what the law could not do, in that it was weak through the flesh, God sending his own Son in the likeness of sinful flesh, and for sin, condemned sin in the flesh: That the righteousness of the law might be fulfilled in us, who walk not after the flesh, but after the Spirit.

— Romans 8:1-4

Though Christ fulfilled the Law, the underlying principles still apply today. Consider these passages which underscore precisely the same principles behind the Law's economic requirements:

- *Supporting the ministry.* 1 Corinthians 9; 1 Timothy 5:17-18; Galatians 6:6.
- *Demonstrating mercy to the poor.* Ezekiel 16; Galatians 6:10; 1 Timothy 5:3-5, 16; Matthew 6:1-4; Acts 4:33-35, 10:1-2, 11:29-30, 24:17; Hebrews 13:16.
- *Fostering unity among the brethren.* Psalms 133:1; Ephesians 4:13; 1 Corinthians 16:2; 2 Corinthians 8:1-9:15; Hebrews 10:25.
- *Maintaining the place of worship.* Haggai 1:4-8;

Nehemiah 13:11.



That's a lot of material, so let's summarize.

Before the Law, there are two tithes mentioned: both were freely offered in a response to God's outpouring. In neither instance was a command issued or an obligation indicated. In neither case was an acceptable amount or percentage stipulated. In neither case is there any indication that the act was ever repeated (in fact, we cannot be certain that Jacob ever fulfilled his pledge). In both cases, the tithe recorded is a free will offering based on the overflow of joy from a thankful heart.

Under the Law, the payment of the tithe was required. In fact, three separate tithes were prescribed, and other economic burdens were placed on the people of God as well, such that the amount required approached thirty-five percent of income.

**The Owner of the cattle
of a thousand hills and
all the gold of Ophir does
not *require* that we pay Him
a tenth of our incomes. What
He requires is our hearts.**

In the time of Christ, the Law still was the rule of the day, so tithes were still expected. However, though there were any number of opportunities, nowhere is there a mention of the tithe in relation to church giving. In fact, Jesus Himself is careful to teach that to focus on the Law's minutiae without a proper comprehension of its principles is an unbalanced life perspective.

It is this teaching, in fact, that we've attempted to magnify, highlighting three specific points:

- There are principles behind the Law's economic requirements
- The Law was fulfilled through the ministry and death of Christ
- The principles behind the Law are ageless and still are relevant:
 - Support the ministry
 - Support the needy
 - Foster unity among the brethren
 - Maintain the house of worship.

Please entertain a caution. Jesus taught the Pharisees that to focus on the Law's individual precepts to the exclusion of all else leads to error: we

call it *legalism*. But to focus exclusively on the principles behind the Law is just as much an error: *moralism*. As Christian disciples, our aim should be to become more like Jesus. Remember this simple maxim: the Law's *precepts* are founded upon *principles* that in some way magnify the *person* — the character or attributes — of God.

So, is the tithe required? *Required?* No. The Owner of the cattle of a thousand hills and all the gold of Ophir does not *require* that we pay Him a tenth of our incomes. What He requires is our hearts. If we're more attached to our money than to Him, then we've made of our wealth an idol; but if we're willing to return a portion to Him (who gave it), then we demonstrate our trust in, our allegiance to and our satisfaction with the richest of Kings, "*who giveth us*

richly all things to enjoy."

To ask whether the tithe is required really is the wrong question. What we should ask instead is, *What can I give to the One who owns everything, and who has given me salvation? How might I demonstrate to Him my love and my appreciation for His sacrifice? How might I show Him that I trust Him for provision? How might I worship my King?* One answer, of course, is by giving: by giving Him our time, affections, resources — all those things that tend to come between us and Him.

How much should I give? Ten percent is a great place to start. But the amount of your giving is of far less import than is your attitude in giving. Giving is a heart matter. We rob God (Malachi 3:8-10) when we divest Him of what we owe Him: our *everything*.



*Bless me, Father, to see in
Your Law the beauty of
Your countenance. Help me
to understand that You're not
an arbitrary tyrant, but that
You are instead a Holy God whose
character deserves magnification,
and a loving Father who holds
His children near to His heart.
Amen.*

¹ I heard this anecdote a number of years ago from a source which I do not recall. While inquiries through the Henry Ford Museum could not affirm the account to be true based on Mr. Ford's journals, the story cannot be discounted as entirely fictitious either. Museum researchers indicated that remarkably similar chronicles (attributing the "I was a stranger" quote to Mr. Ford) frequently come to their attention.

² There is some disagreement among scholars as to whether the *Festival* and *Poor* tithes differ from the *Levites'* tithe. I defer to the historical accounts of Josephus to resolve the dispute. He writes of the *Festival Tithe* in Book 4, Chapter 8, §8 (my emphasis): "Let there be taken out of your fruits a tenth, *besides that which you have allotted to give the priests and Levites...* it is to be used in those feasts and sacrifices that are to be celebrated in the holy city; for it is fit that you should enjoy those fruits of the earth which God gives you to possess, so as may be to the honor of the donor."³ And of the *Poor Tithe*, he writes in Book 4, Chapter 8, §22 (again, my emphasis): "*Besides those two tithes*, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to *bring every third year a third tithe* to be distributed to those that want; to women also that are widows, and to children that are orphans."⁴

³ William Whiston, A.M., Translator, *The Works of Josephus: The Antiquities of the Jews* (Peabody, MA: Hendrickson Publishers, Inc., 1996), p.116.

⁴ *Ibid.*, p. 119.

⁵ For further reading on the subject of the putting away of the Law, consider the following passages: Matthew 5:17-20; Romans 2:12-16, 8:1-4; Galatians 3, 5:1, 6:2; Ephesians 2:14-18; Colossians 2:13-15; Hebrews 7-10.