



LESSON EIGHTEEN - CHRISTIAN STEWARDSHIP

(TITHES & OFFERINGS)

Text: Matthew 25: 14 – 30

Psalms 24:1

Psalms 50: 10

Haggai 2:8

Ezekiel 18:4

One of the most difficult concepts for many people to grasp is the concept of Stewardship. Although this lesson deals with the terms of “tithes” and “offerings” the real principle that will be discussed here is that our giving of our tithes is an acknowledgement of the Lord’s Ownership in what we have. Most people resent “taxation” – taxation by government is what people are used to – in which a governmental power through legislation “legalizes” the transfer of your wealth to other entities (governments, municipalities, and even private individuals). People do not “give” taxes freely, and our system of government was established with the view in mind that we should not have taxation without representation. However taxation is necessary and even justifiable – and the Lord said, “Render unto Caesar that which is Caesars and to God that which is Gods”. (Matthew 22:21)

Tithing on the one hand is and should be a voluntary offering unto the Lord – however, we will also look at the Biblical teaching of tithing both in the law of the Old Testament and in the New Testament. The difference between tithes and offerings are in the definitions:

- Tithes – tithes refer to 10% of your “increase”, or 10% of what you own or gain. It does not refer to the *first 10%* but simply 10%. In the Old Testament, for example, the children of Israel brought the tithes of their crops, livestock, and increase every third year as one kind of tithe.
- First fruits however refer to the “First” portion of your increase. This included

the first born child, the first born animal, the first of the tithes, or the first of the crops. (Deut 26:2) It didn’t always refer to the tithes – since it might refer to the first born child that was set apart for God. (Exodus 13:2, Numbers 3:13)

- Offerings – usually these are offerings that are above and beyond tithes or first fruits. They could be money, sacrifices, or any other thing that was given to God.

But the one definition so often overlooked in teaching on tithes and offering is the term “Stewardship” or “Steward”. We are going to look at this principle very closely, because if we understand it – tithing will not be hard, and giving will be a joy. Simply defined, a “steward” is a caretaker of someone else’s property. They are not the owner. No one should ever be upset by giving 10% of their income to God, because the truth is we really own nothing to start with. Tithing is a recognition of God’s ownership of the material goods that he has allowed us to have. Let us look at a couple of scriptures: Matthew 25: 14 – 30; and I Corinthians 4:2

God Is The Real Owner of Everything and We are but Stewards

- Psalms 24: 1 – The Lord owns the earth and everything in it.
- Psalms 50: 10 – God owns all the beast and cattle of the world. When he created man, he just simply made him a caretaker of the plants and animals
- Haggai 2:8 – God owns all the gold and silver, diamonds, jewels – basically all the wealth of the world and all natural resources belong to God
- Ezekial 18:4 – and last of all God owns you and all other people. All the souls of the earth belong to God.



Tithing first of all is a recognition that all you have come from God and belongs to God already. We are instructed to tithe because God has asked us to use that first 10% of what we have received to support the Levite (ministry of God in the world), the widows, and the orphans.

Is Tithing Required by the New Testament?

One of the first “objections” people have to giving their tithes for God’s use is that many believe that the giving of tithes was only a part of the Law of Moses, and as a part of the law it is not for the church today. Let us take a look at some of the New Testament scripture about both tithing and about giving:

- Matthew 23:23 – 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. *Here the Lord said, “these ought ye to have done” indicating that this practice was required in the Lord’s time.*
- Luke 8: 1 – 3 - And Joanna the wife of Chuza Herod’s steward, and Susanna, and many others, which ministered unto him of their substance. *Here we find that Jesus was receiving offerings from the women that followed him.*
- I Corinthians 9: 1 – 14 Apostle Paul quotes from the Old Testament in his teachings on the support of the ministry. Particularly in v 13 and 14, Paul states that they “which preach the gospel should live of the gospel”.
- 2 Corinthians 9: 6 – 12 Paul speaks of the giving for the support of the ministry
- 2 Corinthians 11: 5 – 12 Paul tells how he took offerings from other churches because

he was so criticized by the church in Corinth. He also worked as a tentmaker along with Acquilla and Priscilla to earn a living while he preached.

- 2 Corinthians 12:13 – Paul says that he did wrong by not taking contributions from Corinth and by not being a burden to them. In his view, he did not teach the church well, and it made them inferior as Christians.

How To Give to the Lord

- Luke 6: 38 The rewards of giving
- 2 Corinthians 9: 7 Give cheerfully
- Acts 5 – the story of Ananias and Sapphira illustrates the consequences for giving with a wrong heart. Notice that in Acts 4: 32 – 37 that Barnabas was recognized for his giving. More than likely Ananias and Sapphira thought they would get the praise of men when they sold their property and brought it to Peter – but their heart was not right in their giving. I have preached – there are sometimes when it is better not to give – and that is especially if you do it for the wrong reasons.

Net or Gross

I am including this section on our teaching because there have been those that have asked the question, “Should a person tithe on their gross paycheck or net paycheck?” Many pastors have taught to tithe on the gross amount (that is before taxes). However – I have taught for years that saints should tithe on their actual “take home pay” and I have several reasons why I teach to tithe on the net.

- Because of Social Security and Retirement Plans: It used to be that people did not have money with-



held from their checks and a person just would tithe on what they were paid. However, now the government takes out a portion of your money which it is going to return to you in later years in the form of a pension. ***If you tithe on your gross amount, you will be paying your tithes twice, once now, and again later when you start getting your withheld portion back as Social Security***

- Also if you have a 401K, you really don't know what your gains (increase) or loss is going to be until you start taking it out later. How much of what you get in later years was money you contributed already, and how much was money you gained as income?
- Taxes are not increase – they are required by law and might be considered just like another expense against revenue. If you own a business, the cost of gaining income is an expense. A business owner who pays for goods, and materials to resell does not pay tithes on his cost of goods. Jesus even recognized that when he distinguished between what was “Caesars” and what was “God’s”.

Tithing In The Old Testament and the Purpose of Tithes

Tithing did not begin with the Law of Moses. This is one reason why tithing should not be merely taught as a legal principle. The first time we read of tithes being given in the Bible was in Genesis 14: 13 – 24. It is interesting to note a couple of facts. This is the story in which Lot while dwelling at Sodom was taken prisoner by other kings that had raided Sodom. Abraham, the uncle of Lot,

with a small band of his own servants rescued Lot and his family and recovered all the goods that belonged to the kings of Sodom and Gomorrah. What an interesting contract because these kings were later to be destroyed because of their wickedness. But living in the same area was a “Priest” of God named Melchizedek who was the King of Salem. (the word Salem means Peace).

It is not known if there was a town of Salem in the area – instead the Bible teaches that Melchizedek was actually an angel or “appearance” of God himself. God at times would appear to men as an angel, which is called a “Theophany”. Remember, God is a spirit and is invisible, but at times he would appear as a person. Many want to say that this was Jesus, the second person of the Godhead. First of all, Jesus did not exist as a “second God” or “second person”. Jesus existed as the almighty God – but the humanity (or son of God) was not born yet. Paul alludes to the fact that this Melchizedek was actually God himself who was appearing as a man – “like unto the Son of God” that he was to become. Paul teaches about Melchizedek as being the Priesthood that existed before the Law of Moses was given, and that Abraham recognized this unchanging priesthood by giving to Melchizedek his tithing. (Hebrews Chapter 7)

- Genesis 14: 20 – Abraham gives tithes to Melchizedek
- Genesis 28: 16 – 22 Jacob vows to give his tithes when he set up his first altar at Bethel (which means “House of God”)

It is very evident from scripture that men of faith gave tithes in recognition of the men of God and the house of God.

The Purpose of Tithing

Under the Law of Moses, tithing actually began with entirely another principle in mind. It could



be said that originally it was called the “First Fruits” not because God needed your money, but because God had established a claim on the lives of the children of Israel by the fact that He spared the first born child of each home in the Passover.

Number 3: 12 – 14 And I, behold, I have taken the Levites from among the children of Israel instead of all the firstborn that openeth the matrix among the children of Israel: therefore the Levites shall be mine; Because all the firstborn are mine; for on the day that I smote all the firstborn in the land of Egypt I hallowed unto me all the firstborn in Israel, both man and beast: mine shall they be: I am the LORD.

Tithing and First Fruits became a part of the Law of Moses, ***first of all, as recognition of the blessings of God.*** The third year tithe was a tithe that was not only for the support of the ministry but also was taken for the support of the widows, orphans, and strangers. All of this was because God has blessed Israel.

Deuteronomy 26:1 And it shall be, when thou art come in unto the land which the LORD thy God giveth thee for an inheritance, and possess it, and dwellest therein; 2 That thou shalt take of the first of all the fruit of the earth, which thou shalt bring of thy land that the LORD thy God giveth thee, and shalt put it in a basket, and shalt go unto the place which the LORD thy God shall choose to place his name there.

Deuteronomy 26: 11 And thou shalt rejoice in every good thing which the LORD thy God hath given unto thee, and unto thine house, thou, and

the Levite, and the stranger that is among you. 12 When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;

But Tithing was also very important because it was God’s chosen method for supporting the Levite, or priesthood. The Levite was chosen to be sanctified or set apart as owned by God. Remember, they were the substitutes for all the first born children that God spared in the Passover. Today, the Bible teaches that all Christians are Kings and Priest, just as Jesus Christ was. But Jesus did not come from the Levitical priesthood or from the tribe of Levi, but from the tribe of Judah (which means “Praise”).

When the Lord established the Priesthood, a part of their separation was that they would never have an inheritance among Israel. The same is true of the Christian today. We actually will never own any of this world – nor should we plan on leaving the “world” to our children (speaking in a spiritual sense). Because the Levites received no inheritance in Israel like the other tribes – God said that they must always be supported by the tithing of all the rest of the children of Israel.

- Deuteronomy 14:22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. 23 And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.



24 And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: 25 Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: 26

And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household, 27 And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee. 28 At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: 29 And 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, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

- Deuteronomy 12:17 Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand: 18 But thou must eat them before the LORD thy God in the place which the LORD thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the LORD thy God in all that thou puttest thine hands unto. 19 Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth.