

PETE BUMGARNER MINISTRIES

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TITHES & OFFERINGS

STUDY GUIDE



TITHES & OFFERINGS

SCRIPTURE READING

Malachi 3:8-12

Will a man defraud God? Yet you have defrauded Me! But you say, ‘How have we defrauded You?’ In tithes and offerings. You are cursed with a curse because you have defrauded Me, even this whole nation. Bring all the tithes to the storehouse so that there may be food in My house and test Me in this matter,” says the Lord of Hosts. “See if I will not open for you the windows of heaven and pour out for you a blessing that is more than enough. I will also rebuke the devourer for your sakes, so that he will not destroy the fruit of your ground, neither will your vine drop its fruit in the field,” says the Lord of Hosts. “All nations will call you blessed because you will be a pleasant land,” says the Lord of Hosts.

Luke 6:38

Give and you will receive; good measure, pressed down, shaken together, and running over. It will be given into your bosom. For with the portion that you give, it will be measured back to you.

Luke 11:42

But woe to you Pharisees! Because you tithe mint and rue and all manner of vegetables, and neglect justice and the love of God. These you should have done without leaving the others undone.

THEME

Tithes and offerings were ordained by God as a means to take care of His ministers and to bless His people. Some people are deceived into thinking that tithing and offering principles were exclusively Old Testament practices and are not necessary today. We trust that this study will grant scriptural insight and motivate believers to practice this God-ordained principle of giving.

I. INTRODUCTION

- A. Because of ignorance, misunderstanding, and erroneous teaching, many people are deprived of God’s blessing because they give from an obligatory mindset. God loves a cheerful giver. (II Corinthians 9:7)

- B. Giving to charities and other social nonprofit organizations is not giving to God. That which is given to the Lord is to be presented to the Lord, not social organizations.
- C. That which is given to the Lord is given for the purpose of taking care of God's ministers and His people who are unable to provide for themselves.
- D. Giving to the Lord is not optional; it is mandatory, if one expects to receive from the Lord. Those who withhold from God deprive themselves of God's blessing.

II. THE SCRIPTURAL ORIGIN OF TITHING

- A. Contrary to common belief, tithing did not originate with the law.
- B. The first scriptural reference we have of tithing is found in Genesis 14:16-20; Abram gave tithes of all the spoil that he had taken in battle to Melchizedek.
 - 1. We have no record of what motivated Abram to give ten percent to Melchizedek.
 - 2. Melchizedek was an interesting person. There is no record of his birth, parents, or death.
 - 3. According to Hebrews 7:3, he was made similar to the Son of God and remains a priest forever.
 - 4. According to Hebrews 7:7, Melchizedek was greater than Abram, whom God had chosen to be the father of faith. (Galatians 3:7)
- C. The law of Moses was not given until four hundred thirty years after the covenant God made with Abraham. (Galatians 3:17)
- D. Tithing was incorporated into the law and became mandatory for all Israelites.
- E. Abraham gave because he wanted to give; the law demanded that one give.

- F. The second reference we have of tithing is found in Genesis 28:16-22; Jacob made this promise to the Lord: “If God will be with me and protect me where ever I go and will give me food to eat and clothes to wear so that I safely return to my father’s house, then the Lord will be my God ... and of all that You give me I will give You a tenth.”
- G. We do not have any explanation as to why Jacob chose to give a tenth. Maybe he followed his grandfather’s example.
- H. From these scriptures, we can accurately conclude that tithing did not originate with law; it came before the law was given.

III. TITHES

- A. By definition, tithe means tenth; therefore, one who tithes is giving ten percent of his/her income.
- B. The word “tithe” is mentioned fourteen times in the King James Version of the Bible; twelve in the Old Testament and two in the New testament:

Leviticus 27:30; Leviticus 27:32; Numbers 18:26; Deuteronomy 12:17; Deuteronomy 14:22; Deuteronomy 14:23; Deuteronomy 14:28; II Chronicles 31:5; II Chronicles 31:6; II Chronicles 31:6; Nehemiah 10:38; Nehemiah 13:12; Matthew 23:23; Luke 11:42

- C. The word “tithes” is mentioned twenty-four times in the King James Version of the Bible; seventeen times in the Old testament and seven in the New Testament:

Genesis 14:20; Leviticus 27:31; Numbers 18:24; Numbers 18:26; Numbers 18:28; Deuteronomy 12:6; Deuteronomy 12:11; Deuteronomy 26:12; II Chronicles 31:12; Nehemiah 10:37 (2 times); Nehemiah 10:38 (2 times); Nehemiah 12:44; Nehemiah 13:5; Amos 4:4; Malachi 3:8; Malachi 3:10; Luke 18:12; Hebrews 7:5; Hebrews 7:6; Hebrews 7:8; Hebrews 7:9 (2 times)

- D. The word “tithing” is mentioned two times in the King James Version of the Bible; both are in Deuteronomy 26:12.
- E. Although there are various words used (two different Hebrew words and three different Greek words), all of them refer to tithe being ten percent; consequently, when one refers to tithe or tithing, he/she is referring to a constant percentage.
- F. From this information, we can conclude that tithes is ten percent and tithing is giving ten percent.

- G. Under Old Covenant the tithe was the Lord's. (Leviticus 27:30)
- H. Tithe was to be given on all of one's increase. (Deuteronomy 14:22)
- I. Under the law, anyone desiring to redeem (buy) the tithe was required to pay the full value of the tithe plus twenty percent. (Leviticus 27:31)
 - 1. Redeeming the tithe refers to buying that animal, grain, wine, etc., that belonged to the Lord.
 - 2. One who purchased the tithe not only had to pay the full value of the tithe, but he/she also had to pay an additional twenty percent.
 - 3. No one was exempted from paying tithe, and no one could negotiate the Lord's tithe without being penalized.
- J. The tithe was to be brought to a place where God's name resided. (Deuteronomy 12:11; Nehemiah 10:38)
- K. Under the Old Covenant, every third year the tithe was to be brought to the gates of the local community to be distributed to the Levites, the foreigners, the orphans, and the widows. (Deuteronomy 14:28)
- L. The firstfruits were to be presented to the Lord, and a confession was to be declared concerning the tithe, after its distribution. (Deuteronomy 26:1-10)
- M. One who withheld the tithe defrauded God. (Malachi 3:8)
- N. One who gave the tithe was blessed. (Malachi 3:10)
- O. The tithe provided food for the house of God. (Malachi 3:10)
- P. A tenth of the tithe received by the Levites was to be offered as an heave offering before the Lord and given to the high priest.
 - 1. Those who lived from the tithe were also required to give tithes.
 - 2. The principle to be gleaned from this passage of scripture is that everyone, including ministers, are to give to the Lord.

- Q. Tithing was God's method for good, sound economics. When God's principles were followed, the Israelites had the assurance of His blessing.
- R. God uses our giving for our advantage. God does not require us to give to Him so that He can take from us; He desires that we give to Him so that He can bless us.
- S. The tithe was like seed used by those who sow in order to receive a harvest.
- T. As New Testament believers, we should give to the Lord. Like the Old Covenant principle, we should give where God's name resides; otherwise, we are not giving to the Lord. When we give to the Lord, we, too, should present it to Him with a heart of thanksgiving.

Giving Confession

Father, I come to You in the name of Jesus. I recognize that I was a sinner, lost and without hope, but through the name of Jesus, I have been saved from sin and given eternal hope. Not only have You saved me from sin, but You have also blessed my life with material blessings. In obedience to You and in appreciation for all that You have done for me, I have come to a place where You have placed Your name, and I have brought to You that which I have purposed in my heart to give. Jesus, You are my High Priest. I present this gift to You and ask You to receive it. I confess that You are my Lord and Savior—my Strength and my Redeemer—You are my God and I trust in You. Thank You for receiving from my hand a portion of what You have graciously given unto me. I know that through my giving, the ministers, the guests, the orphans, and the widows will receive provision as You have ordained. I declare unto You that I have not taken from that which I have purposed to give to You, but I have honored Your Word, and I have given to You, just as You have instructed. Thank You for receiving from my hand that which You have given unto me. I gladly give to You this portion of my increase. (This confession is based upon Deuteronomy 26:5-10)

IV. OFFERINGS

- A. An offering is a contribution or gift that is brought before the Lord and distributed accordingly.
- B. Under the Old Covenant, specific offerings were brought for specific occasions.

- C. Under the New Covenant, many of the offerings are related to actions and words that issue from the heart.
- D. Under the Old Covenant, different types of offerings were presented to the Lord.
 - 1. A burnt offering was an offering that was placed over a fire for the purpose of being consumed or cooked, depending upon the type of burnt offering.
 - 2. A drink offering was a liquid, such as wine.
 - 3. A freewill offering was a spontaneous or abundant gift.
 - 4. A heave offering was a present given either as a sacrifice or as a tribute.
 - 5. A meat offering was a donation, bloodless and voluntary. Some translations use the word “meal” instead of “meat.”
 - 6. A peace offering was a voluntary sacrifice rendered as thanks.
 - 7. A sin offering was offered as a penalty or sacrifice for sin.
 - 8. A trespass offering was similar to a sin offering; it was offered as a result of guilt.
 - 9. A voluntary offering was a spontaneous offering, or an abundant gift. This offering may have been the same as a freewill offering.
 - 10. A wave offering was a portion of a sacrifice that was literally waved before the Lord.
 - 11. An offering of jealousy was bloodless and voluntary; it was a donation used to reveal sin (infidelity).
 - 12. An offering of memorial was a reminder.
 - 13. Pure offerings were uncontaminated; they had no blemish.
 - 14. These various offerings were ordained by God as a means of acknowledging Him in various capacities.
- E. Under the Old Covenant, certain animals, grain, flour, wine, wood, brass, silver, gold, bracelets, earrings, rings, tablets, etc., were acceptable offerings to the Lord.

- F. Under the Old Covenant, the house of the Lord (tabernacle), the high priest, the leader of the nation, and the priests were recipients of the offerings offered to the Lord.
- G. It appears that the offerings were designed to take care of the house of the Lord and its ministers, including the leader of the nation.
- H. The various types of offerings seem to deal with man's relationship and fellowship with God.
- I. The offerings were always presented in ceremonial form, signifying respect and honor for the Lord.
- J. Offerings were a means that God used in His economic system.
- K. Like the tithe, offerings are also a means for taking care of God's ministers.

V. ALMS

- A. Alms is best defined as mercy, compassion, or benevolence.
- B. It appears that alms are benevolent gifts rendered as a result of compassion.
- C. These benevolent gifts are not to be given for recognition; they are to be given to meet needs.
- D. Alms may be given to individuals, or they can be brought to a general location for distribution.
- E. Unlike tithes and offerings, alms were not required, per se, under the Old Covenant. Under the New Covenant, those who operate with the heart of the Father will be moved with compassion to meet the needs of others.

VI. GOD'S ECONOMIC SYSTEM

- A. Tithes and offerings were methods used by God to bless His people.
- B. Those who followed God's principles received God's blessings. This fact has not changed.
- C. According to II Corinthians 9:10, the Lord ministers seed to the sower and bread for food; He also multiplies the seed sown and increases the fruits of righteousness.

- D. Giving to the Lord is seed that God uses to produce a harvest in our lives.
- E. The abundance of the harvest seems to be contingent upon the amount sown; The amount we receive is proportionate to the amount we sow. (Luke 6:38)
- F. God has set up a system of economics that allows each individual to determine the amount of increase he/she receives.
- G. Just as God told Joshua how to become successful and prosperous, He has also given us instructions. When we follow His instructions and apply His principles, we make our way prosperous and become successful. (Joshua 1:8)
- H. Tithes and offerings were not optional under the Old Covenant; they were mandatory. One who refused to utilize God's economic system did so to his/her own detriment.

VII. THE NEW COVENANT METHOD OF GIVING

- A. Under the New Covenant, we are not motivated by external rules and regulations; we are motivated by love.
- B. Unlike the Old Covenant, we are not cursed if we do not give a certain amount; we have been redeemed from the curse of the law. (Galatians 3:13)
- C. The New Covenant method of giving centers on the heart, not the gift. One is instructed to give as he/she purposes in his/her heart. (II Corinthians 9:7)
- D. God loves a cheerful giver, not one who gives because he/she feels obligated to give.
- E. God's principle for materially blessing His people has not changed; however, His method has changed. He no longer demands; now, He invites.
- F. This New Covenant method allows us to prove our love to the Lord. We give because we want to bless the One Who has so graciously blessed us.
- G. Like the Old Covenant, it is not just a matter of giving, but we, too, must give where God's name resides.

1. Many local churches do not follow the Spirit or Word of God; consequently, even though they talk about God, He is not welcome. These type churches are not good soil to sow into. You are not giving to God; you are giving to an organization.
 2. The storehouse under the New Covenant is not limited to a single building or church. The storehouse is any place that uses that which is given to the Lord for the purpose of the Lord's work. (I emphasize **THE LORD'S WORK**).
 3. We must not be deceived into giving because someone makes a plea. Presenting a need is totally different than making a plea. God's method is not begging; it is believing.
- H. Those under the New Covenant should be giving more than those under the Old Covenant. Do not limit yourself to ten percent; give liberally.
- I. Our gifts to the Lord should exceed the tithe and offering requirements of the Old Covenant.
- J. Freely, we have received; therefore, we should freely give. I believe that this principle found in Matthew 10:8 is applicable also to giving.
- K. Under the New Covenant, we are to follow the principle Jesus set forth in Luke 6:38: "Give and you will receive; good measure, pressed down, shaken together, and running over. It will be given into your bosom. For with the portion that you give, it will be measured back to you."

VIII. SUMMARY

- A. Many people are deprived of God's blessing because they do not liberally give to the Lord.
- B. Giving to the Lord is a means that He has designed to bless His people.
- C. Tithe means tenth; therefore, one who tithes is giving ten percent of his/her income. Tithing is certainly acceptable under the new Covenant, but we should not limit our giving to ten percent.
- D. The tithe is the Lord's; therefore, it should be presented to the Lord.

- E. The tithe is to be brought to a place where God's name resides.
- F. Everyone, including ministers, should give liberally to the Lord.
- G. An offering is a contribution or gift.
- H. Offerings are a means that God uses for taking care of His ministers.
- I. Alms are benevolent gifts rendered as a result of compassion.
- J. Tithes and offerings are methods used by God to bless His people.

IX. CONCLUSION

- A. In order to receive God's blessings, we must follow God's principles.
- B. Tithes and offerings did not begin with the law of Moses; the giving of tithes and offerings was practiced long before Moses was even born.
- C. Abraham, whom we recognize as our father of faith, gave tithes to Melchizedek before the law came into existence. (Genesis 14:18-20)
- D. Jacob, a descendant of Abraham, promised God the tithe of his increase before Moses was ever born. (Genesis 28:22)
- E. Tithes and offerings did not originate with the law; however, they were included in the law.
- F. Tithes and offerings are the means God uses to bless His people financially.
- G. One who will not give to the Lord has no right to complain to the Lord about lack.
- H. God's Word declares that if we will give, He will give a proportionate return.
- I. Give and it shall be given unto you: good measure; pressed down; shaken together; and running over. (Luke 6:38)
- K. There is nothing recorded in the New Testament that would discourage giving tithes and offerings; however, we must not be legalistic in our giving. Freely we have received; let us freely give. God loves a cheerful giver.