MENSA OTABIL



TITHES, OFFERINGS & FIRST FRUITS

Timeless Principles for Christian Stewardship

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Unless otherwise indicated, all scriptural references are from the New King James Version of the Holy Bible.

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INTRODUCTION

My parents were Anglicans, so I was born into the Anglican communion. As a matter of fact, my father was a Methodist but joined the Anglican church after marrying my mother. Ours was an Anglican high church with elaborate, symbolic rituals and ancient chants – almost like a Roman Catholic church. As a child, I enjoyed Sundays, when our family would dress up in our best clothes and go to church. I remember my parents giving us, the children, money for 'collection' – or the offertory. Usually, it was a coin, or a small amount, which we had to divide so everyone would have something to give in church. At that age, I understood church offering as a small amount of money to be given solemnly when the offering plate came around.

On special occasions, our church would have a fundraising "harvest" service where people gave larger amounts of money to the church. The highest amount given on those occasions was usually paid through a kind of bidding process for a glass of water. In my naivety, I always wondered why anyone would pay out such huge amounts of money for a simple glass of water. Considering the small coins my siblings and I put in the offering plate, the idea of giving so much money to the church was quite extraordinary.

Sometime in the late 1960's, through the influence of my elder sister and others, my mother got introduced to the ministry of the Scripture Union and the whole idea that a person needed to be "born again". We became acquainted with brothers and sisters in Christ who radiated a new joy in knowing Jesus as their Lord and personal Saviour. It was a very refreshing introduction to our family's Christian life. Through that experience and the subsequent baptism with the Holy Spirit, my mother changed churches. She joined the Assemblies of God Mission (Church). When my mother joined the Assemblies of God, all of us followed suit, except my father who reverted to his Methodist Church, although he didn't attend much.

I later understood that by joining the Assemblies of God, we had now become Pentecostals. The services in our new church were more enthusiastic than the one we came out of. It was in the Assemblies of God that I first heard the term, "tithe" or of giving one-tenth of one's income to God. My mother was financially constrained, but she seemed excited about giving a "tithe" to God and kept record of her giving in her little tithe card. Although I was not earning any income at the time, I was excited about the whole idea of tithing. If my mother, who was severely challenged financially was happy to do it, I thought it must surely be a good thing. As a result of this new financial stewardship, my mother found renewed faith to pray and ask God to meet our family's needs. In those days we experienced so many ways in which God supernaturally supplied our family's needs. One such answer to prayer led to the sponsorship of my education through a gentleman in our Christian fellowship. Resulting from all of that, I resolved to practice tithing and be a generous Christian when I was able to earn money.

When I started earning my own money, I became a "tither." I didn't need any prompting or convincing. I had seen how my mother joyfully gave the little she had to God, and I had also seen the unusual ways in which our family's needs were met by the Lord. From my first salary, I joyfully gave one-tenth of my income to God. In those days, I felt rather uncomfortable that I would give one-tenth of my income to God and keep 90 per cent for myself. I thought it was a bit disrespectful to give God the smaller part of my income. I remember asking the Lord to enable me to get to the point where I would give Him up to ninety per cent of my income, so I would only live on 10 per cent of what I earned. From that time till today I have always "tithed" more than 10 per cent. I'm not yet up to giving God 90 per cent of my income as consistently as I wish, but that continues to be my heart's desire.

Obviously, when I became a pastor our church practiced tithing. As a pastor I had to study the subject of tithing beyond a practice I saw from my mother or something I practiced on a personal level. It had to be deeper than that. So, almost 40 years ago, I did my first serious study on the subject of tithing. I had to understand the scriptural basis of the practice and reconcile its Old Testament antecedents with the New Testament in order to rightly

instruct my members. Since my theological orientation is deeply anchored in the New Testament, I had to resolve the issue of where the Old Testament system of tithing and the priesthood of the Law fit in with the "spirit of grace" found in the New Testament and accomplished through the redemptive work of Christ.

For starters, I realized that the expectation of the New Testament was higher than the Old Testament - where the Old Testament called for percentages, Christ in the New Testament called for *all of us*. That has been my message over the decades in ministry. In recent years I have once again taken a more in-depth look at the subject. Obviously, my theological scope has broadened and deepened beyond where I was when I did my first study. The results of my current studies are what I have presented in this book.

I have taken a full view of the whole idea of offerings from the first practices in the Bible to current practices of the Church. I have taken note of the historical practices of the Church over the ages as well as various denominational reflections on the subject. This has been an insightful study for me. However, I do not expect the reader to see what I present as just my private take on the subject. It is far more than that. Neither is it meant to win an argument for the subject it addresses. This book is meant to give believers and practitioners of giving in all its forms, a firm theological grounding in a subject that they're already familiar with. For those who are not givers, I hope they can reflectively examine the concepts I share and end up appreciating giving to the Lord as a significant part of their worship.

This book started as a five-part teaching series on the subject. Within that series, I could not put out all the material I had gathered for the messages. Also, I could not go into all the details without boring the audience, so the book goes far deeper than the preaching series did. In the first two chapters of this book, I lay out what I consider to be the first principles of the offering. I do that by looking at the first offerings recorded in the Scriptures – the offerings of Cain and Abel. What we learn from them forms the foundation of everything else we learn about offerings in the Bible.

From Cain and Abel, we take a look at the next mentioned offering in the Bible – the offering of Noah. Noah's offering builds on what we learn

from Abel. From there, we take a look at Abraham and the introduction of the tithe as well as other offerings he gave. That is followed by an examination of the Law and the establishment of the Levitical Priesthood. Here we see more detail given to the principles underlying the various offerings and sacrifices. From the Law, we move to Christ in the New Testament and the practices of the early church. A key part of what we learn in the New Testament is the change of priesthood from the Levitical priesthood to the re- establishment of the priesthood order of Melchizedek.

In preparation for the book, I asked audiences from my social media platforms to send in any questions they had on the subject. Many questions came in. Quite a number of them were repetitive so we sorted them out into 50 questions and offered responses. In a companion booklet titled, *Frequently Asked Questions About Tithes, Offerings and First Fruits,* I answer those 50 questions. I particularly loved that process because the questions helped me situate the biblical concepts into today's real-life situations.

For pastors who read this book and the companion questions booklet, I trust that it will help you better appreciate and respond to all the issues relating to the subject. For the lay Christian, I hope that you'll end up with a deeper commitment to honour God with all that He has blessed you with.

Shalom.

Mensa Otabil



CHAPTER 1

First Principles

First principles are the foundations on which we build important ideas or systems. They are like the foundations of buildings, which we establish deep into the ground before we build up. This approach is not limited only to construction. We see it mirrored in nearly everything we do, as each facet of life has its own first principles, or foundations upon which we build.

In the natural, most of us encounter essential first principles for our lives early in life. The first instructions we received as children are often some of the most important—even if those principles are not the most sophisticated or complex.

> "Be kind to others."
> "Say sorry when you hurt someone."
> "Respect your elders."

As simple as those instructions are, they form the foundation on which we build our values and culture. As we grow older we build on those simple but foundational concepts to relate with others.

Each one of us live our lives by the first principles we were taught at home at the beginning of our lives. On the surface they may appear simple, but their implications have had wide application as we grow older and more sophisticated.

Just as children are introduced early to important life principles, some of the most foundational truths in the Bible are mentioned at the very beginning. The book of Genesis is, as its name suggests, a book of "firsts" and "beginnings". It introduces many of our foundational principles. Consider marriage, family, sin, and the promise of redemption—all are found (along with many more) in the first chapters of Genesis. This is

where the first principles are laid out in seed form, to be revealed in full flower and fruit later on in Scripture.

For example, when Jesus was asked in Matthew Chapter 19 verse 7 why Moses, under the Law, permitted a divorce to annul a marriage, He reverted to first principles in his response, saying, *"From the beginning it was not so."* Jesus upheld the principle established in the beginning above later practices that were not in conformity with the principle. In the mind of Jesus, the principles set in the beginning have precedence. In that particular situation, the first principles established that marriage was a life-long covenant relationship between a man and a woman - Adam and Eve. In other words, Jesus confirmed that first principles are the bedrock on which an idea is established; what happened from the beginning lays the foundation for what happens later. If we want to understand biblical truth, we have to find the truths that are told at the very beginning.

With this to guide us, let's explore the very first offerings mentioned in the Bible and learn the first principles about offerings.

The First Offering: Cain and Abel

The first offering given in the Bible was by Cain and Abel, but before we read the account let me give a background to how we should view the stories of the Bible.

When studying Scripture, we must honour what it recorded as that which God intends us to see and learn from. It is like watching a movie. What the movie shows us is what the storyteller considers important for us to understand the story. The director of the movie chooses the scenes and words that convey the message he or she wants to share with us. He does not shoot every activity happening around him. He shoots those that are critical for his story and then an editor decides what should remain or be removed. That is how the Bible reveals God's will to us. God chooses what to tell us in order for us to know and understand Him. The Bible does not give us a detailed history of every event in the world, neither does it give us a complete biography of the people it introduces. Its object is to set before us a *history of the kingdom of God,* and it only describes such persons and events as is necessary for that purpose.[1]

Our human experience is wide in culture and history. However, God focuses on specific scenes and actions to tell us the most important part of our story and how they fit into His relationship with us. What is recorded is what He wants to use to tell us His story. Nothing in the sacred Scriptures is written without thought and purpose; everything written in Scripture conceals a revelation of God. [2]

The Scriptures do not waste words and stories. Each one is necessary to understand the nature of God, and the nature and needs of mankind. From that point of view, we discover that simple stories in the Bible may hold very profound truths about God's dealings with mankind.

With that in mind, we can look at the first story and record of an offering given and see if there are any first principles to learn from the record.

> *Now Adam knew Eve his wife, and she conceived and bore Cain, and said, "I have acquired a man from the Lord." Then she bore again, this time his brother Abel. Now Abel was a keeper of sheep, but Cain was a tiller of the ground. And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the Lord. Abel also brought of the firstborn of his flock and of their fat. And the Lord respected Abel and his offering, but He did not respect Cain and his offering. And Cain was very angry, and his countenance fell.*
>
> Genesis 4:1-5

As mentioned earlier, this is the first account of an offering given. It doesn't necessarily mean that an offering had not been given earlier by Adam and Eve. One might have happened earlier, but there is no record of it. Because of the brevity of the story, we must pay close attention to all the details in it, including what it says as well as what it does not say. For our purposes, we will focus on the aspects that relate to our subject of "tithes, offerings and first fruits". That means although this story has a lot to say about salvation, human relationships and other subjects, we will focus on what it says about giving to God.

First-born Humans

The biblical record introduces us to Cain and Abel, the first-born human beings, who came into existence by the union of a man and a woman through conception and birth. Adam and Eve came into being by a direct act of God. Adam was created from the dust of the earth; Eve was created from the rib of Adam. Neither of them are recorded as having been "born of a woman."

As much as Adam and Eve are our first human parents, Cain and Abel are our brothers. We share more in common with Cain and Abel than with Adam and Eve. While Adam and Eve were created in Eden – the place of order and harmony, Cain and Abel were born outside of Eden – into a place of chaos and pain. They started life where we started our lives, and give us a first glimpse of life outside of Eden.

It is interesting how the Bible chooses to introduce Cain and Abel. The story could have used their age or physical features to introduce them. Although it is inferred from the story that Cain is older than Abel, the story does not consider their age difference to be of much importance to us. Rather, the story selects their work and their offering to be the most important features to introduce them.

Of course, they must have crawled, walked, learnt how to speak and played. But that is not the focus of the story. The text tells us, "*Now Abel was a keeper of sheep, but Cain was a tiller of the ground."* So the focus of Cain and Abel as workers is intentional.

It is obvious that God wants us to see Cain and Abel as workers. They were not lazy people who just sat around waiting for someone else to provide their needs or for a miraculous act to feed them. They worked for their keep. Work is the means by which we cultivate the resources of the earth, express our creativity and gain dignity. God Himself is introduced in Genesis 1:1 as a working God: "*In the beginning God created the heavens and the earth*." He is a creator – one who initiates and brings things into being. Likewise, we know that Adam was a worker in Eden and continued to be a worker outside of Eden.

If our first siblings were workers, then we must also be workers. Certainly, we cannot all be keepers of sheep and tillers of the ground. We have many options for work today, from artists, botanists, carpenters, dentists, engineers, geologists, hoteliers, information technologists, journalists and so on. The important thing is that we must engage ourselves in productive activities that produces beneficial outcomes. We must work.

Although in the sequence of birth Cain is mentioned first, in the sequence of work Abel is mentioned first. That may be a simple interchange of words, or it could mean something more. It could mean that Abel's job was harder or more inolving than Cain's job. In any case, Abel was a shepherd, literally "a feeder of a flock," which, in oriental countries, always includes goats as well as sheep.[3] Cain was a tiller of the ground – a crop farmer.

Both of them were gainfully employed. They were not lazy men. They worked hard at vocations that were suited to their abilities - one growing crops and the other rearing animals.

After introducing Cain and Abel as workers, the focus shifts to what they did with the rewards from their work. They used them to give an offering to God. Obviously, that was not all that they did with the rewards of their work. They might have eaten from their crops and the flocks, but that is not where our attention is directed. Our attention is directed to their offering, and this account shows us some of the first principles Scripture provides on tithes, offerings and first fruits.

In the Process of Time

> *And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the Lord.*
>
> Genesis 4:3

The passage says that "in the process of time," Cain and Abel brought an offering. There is vagueness about that phrase; it is not specific. We are not told within what timeframe that process happened, but we can deduce a few things. Surely it would not have been when they were children, because

they wouldn't have yet been productively engaged in independent farming and animal husbandry on their own.

Considering the lifespans of the pre-flood era, "in the process of time" could be a very long time within our context. For a people who lived to be 900 years, time would be measured a bit differently from the way we measure it today; a 150 year-old would still be a young person.

In my early days as an itinerant evangelist I was part of a team that often took our message to rural communities across Ghana. In those days we would go to places serviced by very infrequent public transportation. We noticed that in rural communities, people had a different measurement for time and distance. Sometimes, when we needed direction, we would be told, "It's just around the corner," only to find out it was a 10-mile trek.

So, when we are told "in the process of time" in the context of people who lived to be 900 years, we could be looking at a lifetime in today's average lifespan. This was the period Cain and Abel worked before they brought their offering. How long had they been working before they brought the offering – one harvest season, five years, 10 years, 30 years, 50 years? It could have been any of those time frames, but the passage does not give us a definite time, so that must not be what we are meant to focus on.

The reason the clause, "in the process of time" is significant is that it has a bearing on the offering they made to God. They had worked for some time and were now making an offering representing that time period. They were not just presenting an offering for the current season they had worked but for their entire working period.

We will come back to see how "in the process of time" impacted the offering they gave. But for now, let us look at what they did with the rewards of their work.

Offering

> *And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the Lord.*

In addition to signaling that they worked over a span of time, this passage records the first time the word "offering" is used. It is the first introduction of both the idea and the word. Here, the first principles of 'offering' are laid.

We will take a look at the word and then we will examine the practice.

First, let's look at the word that is used.

The Hebrew word for "offering" is *Minchah* (min-*khah*). It has reference to an offering, sacrifice, portion, or donation. Elsewhere in the Bible, it is translated "gifts," "presents," or "tribute". The *minchah* is primarily a religious offering but may also be a personal gift or tribute that one gives to his ruler.[4]

For our purposes, I will highlight the usage of the word as *gift*, *tribute* and *sacrifice*. Each one covers a wide understanding of what constitutes an offering and as we consider the application of the word in the story of Cain and Abel as well as in later applications.

An offering is a gift. The offerings Cain and Abel brought to God were gifts. A gift is a present that is willingly given. The word "willing"- the qualifier – is important. Usually a gift is given without expectation of something in return; and a gift is usually neither given as a reward nor a payment for something that has been done.

A gift is given to show appreciation or affection. As most married men learn slowly but surely, our wives glow when we give them meaningful gifts. Obviously, husbands also like to receive gifts, but it seems the ladies claimed that corner first. It is not enough to profess love; the profession must be backed by meaningful giving.

Gifts are free-will offerings. The fact that you give it freely is what makes it a gift—you are not *forced* to give it. You *want* to give it. You are *quick* to give it. A gift cannot be demanded – although I've come across

incidents of people demanding a gift. There'll always be rule benders, but in its real sense, a gift is initiated from a heart of appreciation and gratitude.

An offering may also be a tribute, or a payment exacted by a superior power, usually a state, from an inferior one. This was a common practice when one state conquered the other. The weaker state, called a vassal state, normally contributed a specified amount of gold, silver, or other commodities on a yearly basis.[5]

A tribute is not the same as a gift; it is required. A tribute is a payment owed to a higher authority. In many cases, it is payment that subjects in a kingdom make to their king to show loyalty. So, in ancient times, when kings ruled, their subjects—the people in their kingdom—had to pay tribute to the king. When a king conquered another nation, the king of that conquered nation would pay tribute to the one who conquered him.

In a feudal system, those who worked on the land of the feudal lord, paid tribute to him. Tributes were required to be paid, failure of which could draw sanctions.

Cain and Abel brought an offering as a tribute to God. They acknowledged God as the Lord and owner of the earth, including the crops they farmed and animals they reared. In giving their offering to God they were paying Him for the use of His land and the abilities He endowed them with. At the same time, they were also pledging loyalty to Him.

Tributes are levies that are required to be paid. These tributes can be and are sometimes called offerings, just as gifts are sometimes called offerings, even though tributes and gifts are two different things. Today we pay tributes to our state in the form of taxes. When we pay these taxes, it's essentially a tribute that we owe the state. It's not a gift. We could be punished for refusing to pay a tribute but we cannot be punished for refusing to give a gift, because a gift is not required—it is given out of free will, not an obligation. However, when an offering is a tribute, we have no choice but to pay it.

An offering is a sacrifice. In addition to the idea of an offering as a gift and a tribute, it is also a sacrifice. The word "sacrifice" has two main

meanings. First, it is the act of offering something as a means of atonement, worship, or thanksgiving.[6] It is a practice that is associated with worship. Secondly, it means to surrender something of value, to give up something that is important to you. In both cases, sacrifices are costly to the one making them.

Sacrifices are not just made for their own sake; they are made with a return in mind. Anyone who makes a sacrifice does so in expectation of a positive outcome. When a person makes a sacrifice for the atonement of a sin, they expect their sin to be forgiven. Similarly, when a person gives up something valuable today, they do it in expectation of something more valuable sometime in the future. A sacrifice is an act of hope, and an act of faith that anticipates a reward.

Think about it. When parents sacrifice their time and money for their children, do they do it only because they want to deny themselves? No, they do it because they want a better future for their children. They give up much so that their children will have much more in the future. Sacrifice anticipates reward.

When Cain and Abel brought their offering to God, they were making a sacrifice. That means they gave up what they had worked so hard for. But they also expected something in return. They expected the One to whom they were making the sacrifice, to do something for them that would be of far more worth to them than what they were giving up. If they got what they expected in return from God, then they would consider that their sacrifice had been worth it. If they did not get what they were expecting, they would feel disappointed and let down.

What did they offer to God? They offered the fruit of their labour.

Fruit

The Hebrew word for "fruit" is *pâriy* (per·ee). The word "fruit," just like the word "offering," has several meanings, including produce, reward or earnings.[7]

The word “fruit” is often used to mean produce - something that has been grown. For something to qualify as produce, it must involve work and effort. Produce is a result of growth or development. Although the word is used directly for what Cain offered, it can also be applied to what Abel offered. Both Cain and Abel offered something they had produced. Their offering was the fruit of their labour.

When a person works to produce something, the product is his or her fruit. A doctor’s surgical accomplishments are his or her fruit; an artist’s painting or sculpture is his or her fruit; a carpenter’s furniture or cabinetry is his or her fruit. My work as a preacher is my fruit, and a football player’s fruit is tackling and scoring goals. What you do vocationally is your fruit because you are producing it out of work.

The word “fruit” also means a reward—payment received for work done. While your fruit can be the work you do, it can also be the money you are paid to do that work. This includes our salaries, wages, fees and bonuses. When we are paid or rewarded for something we have done, it is fruit. When Cain and Abel gave their offerings to God, they were presenting to God the rewards of their labour.

The third meaning of fruit is earnings—income derived from an investment. This includes interest, dividends and capital gains. In other words, you didn’t directly work for it, but you benefit in the long term from your initial investment. For example, you are not responsible for the conception of your grandchildren, but had you not given birth to children, your grandchildren would not have come into existence. In that sense your grandchildren are also your children, but in a “grand” form. God blesses you with grandchildren after He has blessed you with children. There are earnings we make that are ‘grandchildren’ or second generation earnings – earnings we receive indirectly from our earlier investments.

If I bought a piece of land 20 years ago for $1,000, and sell it today for $10,000, I have gained earnings from it, even if I made no improvements to the land—it is simply a result of market appreciation and my patience in holding on to the land. It is my first investment, of 1,000 dollars, producing more “children” or “fruit” for me. Some of the plants that Cain presented might have been produced from earlier plants he had harvested. In the same

way, some of the animals Abel offered might have been born by animals he already had.

So when the Bible says that Cain and Abel "offered fruit," these are the meanings I want you to have in mind. When someone offers fruit it means they gave a gift, tribute or sacrifice based on the work of their hands, their reward or something they earned.

In the case of Cain and Abel, both made an offering to God. They brought the fruit of their labour—produce. The Bible says that Cain gave the "fruit of the ground". He was a crop farmer, so he brought the produce of his work as a farmer. This doesn't necessarily mean he brought actual fruit. Yes, it could have been oranges and mangoes, but it also could have been anything he produced—grains, nuts, vegetables, tubers or fruits.

Abel, on the other hand, brought the "firstborn of his flock and their fat." This was also the fruit of his work, but it wasn't from the ground; it was from the animals he was rearing. He was a livestock farmer, and he brought fruit in the form of animals and their offspring. Now, let's look at where they took their offering.

The Place of the Offering

The story seems to indicate that there was a special place where Cain and Abel brought their offering. They brought it "before the Lord". The phrase could indicate an attitude of the heart as well as a designated place. In other words, we can offer something to the Lord by taking it to a place that is dedicated to the Lord. At the same time, God wants us to make an offering to Him by being conscious of Him when we make an offering. "Before the Lord" is both a designated place within us and a designated physical location.

This is similar to what Jesus meant when He instructed us in Matthew 6:6 to go into our room or closet to pray. It is both an inner place and an outer place of worship. You go into your "closet" to pray when you pray from deep within your being – in the spirit. You also go into your "closet" to pray when you find a designated place to pray. Similarly, the idea that Cain and Abel brought their offering "before the Lord," could indicate that

they did it with a spiritual awareness of God's presence or that they had a spot that represented the presence of God for them.

In the light of later instructions in the Old Testament, it is likely that Cain and Abel had a designated place to present their offering. This is a very important point not to be overlooked. That means the offering could not be given casually. It had to be removed out of its normal location to a special place. The items for the offerings had to be taken away from the place where they were produced to another place where they would be offered to God. The idea of taking an offering out to a designated place would later play a central role in worship.

The principle we learn from Cain and Abel is that offerings must be given in a designated place. And they must be given as unto the Lord and "before the Lord".

The Nature of Their Offering

The passage is silent on how the offering was made. Was it by fire? Was there an altar? The story does not tell us. We can make inferences here based on later offerings and how they were made and probably conclude that likely both were made by fire.

The reason I say this is that in the Old Testament, both grain and animal sacrifices were made by fire. This is an instruction of how a grain offering was made under the Law:

> *If you offer a grain offering of your firstfruits to the Lord, you shall offer for the grain offering of your firstfruits green heads of grain roasted on the fire, grain beaten from full heads. And you shall put oil on it, and lay frankincense on it. It is a grain offering. Then the priest shall burn the memorial portion: part of its beaten grain and part of its oil, with all the frankincense, as an offering made by fire to the Lord.*
>
> Leviticus 2:14–16

Grain offerings were burnt by fire, so Cain's offering was probably a burnt sacrifice.

Leviticus 1:10–13 gives us the first mentioned instruction of animal offerings:

> *If his offering is of the flocks—of the sheep or of the goats—as a burnt sacrifice, he shall bring a male without blemish. He shall kill it on the north side of the altar before the Lord; and the priests, Aaron's sons, shall sprinkle its blood all around on the altar. And he shall cut it into its pieces, with its head and its fat; and the priest shall lay them in order on the wood that is on the fire upon the altar; but he shall wash the entrails and the legs with water. Then the priest shall bring it all and burn it on the altar; it is a burnt sacrifice, an offering made by fire, a sweet aroma to the Lord.*

This confirms that animal offerings were usually made by fire. Therefore, Abel's offering was likely a burnt sacrifice.

Using the Law as guide, we can reasonably assume that both Cain and Abel made a sacrifice with fire. Even if it was not with fire, it does not make much difference; the important thing is that they brought those items to God as a sacrifice. They offered them to God, which means they did not enjoy the sacrifice themselves. If it was an offering of fire, it means they burned the sacrifice as a gift or tribute to God.

They took out part of the wealth they had created and denied themselves the use of it. They instinctively knew that part of what they had produced belonged to God. Who told them that? Did their parents tell them? Did they just know it? Did God tell them? How they got that knowledge, we are not told, but they knew it. They knew they did not own everything they had and couldn't enjoy all by themselves, everything they had worked for. This knowledge is at the heart of every offering we give. It is at the heart of every giver. It is at the heart of generosity. When we believe that we own everything we have for ourselves exclusively, we set ourselves on the path of stinginess. When we settle in our hearts that we do not own everything we have, we set ourselves on the path of generosity.

Now let's look at what they gave.

From the surface, Cain and Abel gave an offering based on the work they were doing. Cain gave the fruit of his labour, and Abel gave the fruit of his labour. On that score you could say both of them did the right thing. However, God did not respond to the offerings in the same way. He looked at both and said, “I like this one, but I don’t like that one.” He made a distinction between the offerings.

God must have been judging something beyond just the act of making an offering, because Scripture says, *“The Lord had respect for Abel and his sacrifice and did not respect Cain and his sacrifice.”* It’s quite a sobering reality when the Bible says God doesn’t respect you. Can you imagine God looking at you and saying, “I don’t respect you. I don’t value what you are doing”? That is exactly what happened. Two brothers came to God with an offering, but God made a distinction between them. For the one who was accepted, there would be deep joy. For the one who was not accepted, we see there was deep disappointment.



CHAPTER 2

The Respected Offering

> *And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the Lord. And the Lord respected Abel and his offering, but He did not respect Cain and his offering. And Cain was very angry, and his countenance fell.*
>
> Genesis 4:3-5

The big question is, *what makes God respect one offering and not the other?* Why did God accept Abel and refuse Cain? And how did they know who was accepted and who was refused? Theologians have wrestled with this for centuries. When I was very young and in Sunday school, I was taught that Cain's offering was refused because he brought rotten vegetables to God—that he just brought things that were rubbish. However, nothing in Scripture shows that his offering was rotten, so how was that conclusion drawn? In fact, Cain's disappointment in God's response indicates that he expected that what he brought would be pleasing to God, so it must have seemed good in his own eyes. Nevertheless, God rejected it. What seemed right in his own eyes was not right to the Lord.

Cain did what he thought was acceptable and was rejected by God. The text strongly indicates that Cain's offering did not measure up to God's expectation because he did not give his very best to God; that he kept the very best for himself.[8] To reach such a conclusion we have to compare the way the two offerings are described in the passage.

Whilst the offering of Cain is mentioned without any detail of its quality, Abel's offering is described with an emphasis on its quality.

It says Cain brought the "fruit of the ground" while it says, Abel brought the "first of his flocks and their fat". Those small details say a lot. What is said is as important as what is not said. One offering was ordinary, and the other was extraordinary. Abel's offering had more quality than that

of Cain. The text does not simply record what the two of them offered. The text goes ahead to observe and evaluate what they offered. It shows that one offering was an act without distinction while the other offering was an act with distinction. Abel's offering was a superior offering; it was "first" and it was "fat". This emphasis on quality does not only catch our eye as readers; it also catches God's eye.

Here, quality was related to more than just the offering itself. It spoke to the heart and attitude with which it was given; just as the attitude of Cain produced the offering of Cain. When God saw the care they had each taken to prepare and give their offering, He looked at their hearts. Then He responded.

Cain was rejected. Abel was accepted.

The next principle we learn from Cain and Abel is that not all sacrifices or offerings are accepted. It is possible to fall short of God's expectations even though what we're doing seems good enough to us. Our good intentions are not always acceptable to God. It is possible to give to God and have Him reject what you give. This is important if we want to be givers whose gifts are accepted.

Abel's offering was accepted because He gave God the first. He brought the firstborn of his flock. Abel's offering was a first fruit offering. It was not just fruit—but *first* fruit. He didn't just bring produce, but *first* produce. It wasn't the second, third or fourth. He brought the first to God.

How did he do that?

Abel's offering was accepted because it was top quality and abundant quantity. On first sight, it would appear as if Abel just sacrificed one animal; in fact, that is the generally held notion. However, when we pay close attention to the text, we see that Abel gave more than one animal – likely many. How do we know? The Bible says he gave the firstborn of his flock—not the firstborn of one animal, but the firstborn of his entire flock.

The word "firstborn" *bâkowr* /bek·**ore**/[9] signifies a plural form.[10] The Authorized Version rightly gives it the plural rendering,

*And Abel, he also brought of the **firstlings** of his flock and of the fat thereof. And the LORD had respect unto Abel and to his offering.*[11]

The word "firstlings" makes it clear that "firstborn" is plural.

As further evidence that Abel gave many animals, the Hebrew Bible, the Tanakh, also renders the firstlings in the plural,

and Abel, for his part, brought the choicest of the firstlings of his flock. The Lord paid heed to Abel and his offering.[12]

Abel did not just pick one firstling; he picked numerous firstlings – plural.

In addition to the quantity that the Scripture highlights, note how the Tanakh uses the word, "choicest" to replace "and their fat" as used in the King James Version to state the quality of the firstlings. In that sense, Abel gave the "choicest of the firstlings". In other words, the very best, or highest quality, of what he had produced. It takes extra effort to give something that goes beyond just the "fruit of the ground" - as Cain gave - to the "choicest of the firstlings" – as Abel gave.

Further to the "firstlings" being plural, the word "flock" in the passage is also in the plural - *tsoʼn,* ("flock; small cattle; sheep; goats").[13] Both the animals offered and the flock they were taken out of are rendered in the plural.

Abel did not just give one animal. He gave the best firstlings from all of his flock. Abel's offering was from the firstborn of each animal he had in his flock. The plurals therefore, indicate an abundant offering as opposed to a minimal one.[14]

There are two ways to view the phrase, 'the firstborn of his flock and their fat'. The first view is that he may have given all of the firstlings from his flock and included their fat as well in the offering. The second view is that he selected the fattest or choicest out of the firstlings of his flock for the offering. In either case what he gave and the source he took them out of are

both rendered in the plural. The picture is that of superior quality and abundance of sacrifice.

We are not told how long Abel had worked as a livestock farmer at this point in his life. It could have been a significant amount of time. It is fair to presume that he was primarily rearing sheep and probably had other animals in addition. As we noted previously in our discussion of the phrase, "in the process of time," within the context of the time Abel lived, this could have been a long time.

If Abel had been a shepherd for 30 years, that's a lot of reproduction for his flock. With a gestation period of around 150 days, his flock would have been sizeable by the time the sacrifice was given. If, for example, he had been a shepherd for a year, he was likely to have more than one firstborn in his flock. If he started out with two sheep, and they produced two lambs, he would mark out the firstborn of the two. If both lambs grew and produced another two lambs each, he would mark out their firstborn in that generation. Multiply that over whatever the "process of time" might have been. Each first-born animal that was produced in Abel's flock over that period was likely marked and set aside for God.

That same process worked for other animals that might have been in Abel's flock. Over the "process of time," that's a significant number of animals, and the more years he'd been farming, the greater that quantity would be.

The most important issue, however, is not just mere numbers. It is Abel's commitment to give the "choicest" to God. In order to do that he probably kept meticulous account of what he'd been producing over the years. He took note of everything he received and set aside the best for God. He did not consume those, instead he waited for the opportunity to offer them to the Lord.

This is a very important first principle about the offering that pleases God. Later concepts of offerings as revealed in the Scriptures are rooted in this principle that we should meticulously separate what belongs to God from what belongs to us. God's portion should be separated from our portion.

What we must ask is, *what made Abel give such an extravagant offering to God?* Remember, Cain and Abel were not paying tribute, because they had not been commanded by God to give an offering. This was not a requirement; there was no law yet that said they had to give an offering. There is also no record that Adam and Eve gave offerings. Perhaps they did, but the Bible does not mention it. So there is no evidence that Cain and Abel gave out of compulsion or out of pressure; they did it out of their own free will. And yet, one was accepted by God, and one wasn't. The offering that was accepted was the offering of both quantity and quality.

Abel's offering indicated the high regard he had for God. From his parents he might have known how God created and owned everything. He might have heard of the splendour of Eden and the grand opportunity it offered. He might also have heard about the fall and how God expelled his parents from Eden. It was to this God that he now had opportunity to give an offering to. He did not give out of bitterness for the expulsion from Eden. He gave out of honour to the God who owns all things and gave him the possibility to raise his flock. He might have thought, "If I'm going to give something to God, who made everything and gave me life, then I'm going to make sure that what I give to Him is something very significant."

Nobody told Abel to do what he did. It is very likely that both he and his brother had prior understanding that the first and best belonged to God or that anything given to God had to be the best. But the choice was still theirs to make by free will, just as their parents – Adam and Eve – in Eden, knew what to do to please God yet were left to make that choice by free will. If both Abel and Cain had knowledge of what to present as an offering, then they both had to also choose whether to do what pleases God or just do what would please themselves. With an understanding of what to give to please God, Abel might have settled in his heart what he would give to please God. When the time came to give the offering, he went through his flock and selected those animals he had already marked as being firstborn and were the choicest. He took them out of the flock and offered them to the Lord.

Abel's offering was in total honour of God. I say this because his sacrifice was likely a burnt offering. It's one thing when you make a

sacrifice that you can benefit from by eating parts of it, and then another thing altogether when you make a sacrifice that is burnt. Imagine standing there, watching him select all these choice animals, and then kill and burn them.

You might be tempted to say, "Listen, Abel, that's a waste. We could have used these animals to improve the stock and then eventually sacrificed *even more* animals to God!" There were many reasons why he could have done things differently, but he burnt his offering. From a worldly perspective, nothing could be more wasteful than sacrifice, but for Abel, God was so great, that He is worth "wasting" a prime sacrifice for.

A More Excellent Sacrifice

> *By faith Abel offered to God a more excellent sacrifice than Cain, through which he obtained witness that he was righteous, God testifying of his gifts; and through it he being dead still speaks.*
>
> Hebrews 11:4

Abel's offering was an expression of faith. Since faith comes by hearing the word of God, the statement "by faith" infers that Abel knew what sacrifice would please God. We can pause here to also state that Cain probably also knew. Abel acted on what he knew was the right thing to do and offered a more excellent sacrifice. To excel in doing something requires extra effort. The writer of the book of Hebrews ascribes excellence to Abel's offering. He paid attention to giving of his best. He went the extra mile to accomplish what was desirable to God.

Cain, on the other hand, just committed to what was within his comfort zone and was barely acceptable. Some scholars have argued that Cain's sacrifice was rejected because it was "bloodless", but looking at the narrative there's no evidence from the text that Cain's offering was rejected for this reason. Cain's offering was refused because it did not represent the best of what he had. He did not give the first fruits to God. He gave the fruits of the ground but not the first – not the best. And that kind of offering did not show respect and honour for God.

1 John 3:12 describes Cain's offering as evil, not as Cain who was of the wicked one and murdered his brother. And why did he murder him? Because his works were evil and his brother's righteous. Cain's works – offering – were evil whilst Abel's was righteous. How could an offering be evil? The word "evil" comes out of ponēros, which carries several ideas including being bad, faulty or morally corrupt.[15] That implies that Cain knew what was right and honourable to give as offering to God but chose to give less. He acted in a corrupt way. He short-changed the truth. That may explain why God later told him, "*If you do well, will you not be accepted?"* He knew what to do but chose not to do it. God expected him to do what was right because he knew what was right.

How did they know the sacrifice God accepted?

That is a tough question. The passage does not indicate how they knew that. As a child I saw pictures of the smoke of Abel's sacrifice rising in a column to God. Some Bible commentators allude to the fact that the sacrifice was kindled by God's fire as it happened in the story of Elijah's sacrifice on Mount Carmel.[16]

Since a sacrifice was done in expectation of a better outcome, it is likely that the evidence of the sacrifice being accepted by God was seen in the outcome. The one who was accepted by God was blessed. Something might have happened to Abel and his work to show that God was pleased with him. It is likely that when God accepted his sacrifice, it resulted in a positive personal outcome on the work he was doing. The passage says something to that effect.

> *Abel also brought of the firstborn of his flock and of their fat. And the Lord respected Abel and his offering, but He did not respect Cain and his offering. And Cain was very angry, and his countenance fell.*
>
> Genesis 4:4–5

Note the sequence. The Lord respected Abel and his offering, but in the case of Cain, the Lord did not respect him and his offering. Their offerings were a representation of themselves. When they gave the offering, they were giving of themselves to God. Their offering showed God the kind of

people they were. Although it was a physical act, it revealed their spiritual state. It showed their heart – motives and intentions – to God. The quality of what they presented to God was the quality God saw about them. God saw them through their offering and responded to them accordingly.

The impact of their offering affected them directly. God turned His face to Abel and turned His face away from Cain.

How did God show His respect for Abel? The Scripture does not say, but whatever it was, it was evident enough for Cain to feel angry and jealous about it. It was something that was visible and most likely continuous. It did not just happen at the time they gave the offering; it continued to happen after they gave. God continued to show His respect for Abel so much, and on a continuous basis, that Cain continued being angry and plotted to murder his brother. Later promises in Scripture indicate that when an offering or a sacrifice is acceptable to God, it reflects in positive outcomes for the giver of the sacrifice.

For example, Proverbs 3:9–10 says,

> *Honour the Lord with your possessions, And with the firstfruits of all your increase; So your barns will be filled with plenty.*

Is it possible that Abel began to experience plenty after his offering? Did his work improve? Did he become a happier person than his brother? It appears so. He looked like a person favoured by God.

Something about him showed that he had God's approval. He caught God's eye. He might have experienced evident life improvement in ways that were clear to Cain. It was enough to provoke jealousy and a murderous rage in Cain.

It is clear from how the story is told that Cain and Abel's offering formed the basis on which God related to them afterward. It affected their relationship with Him as well as what they received from Him.

However, God made it clear to Cain in Genesis 4:6–7 that his rejection was not permanent. He could turn around his fortunes by doing well. God

offered Cain the path to acceptance. He could experience what Abel was experiencing.

> *So the Lord said to Cain, "Why are you angry? And why has your countenance fallen? If you do well, will you not be accepted? And if you do not do well, sin lies at the door. And its desire is for you, but you should rule over it."*

Cain did not need to be angry or go around with his countenance fallen. He knew the right thing to do and was encouraged to do it. If he did the right thing, he would be accepted. He wasn't rejected because God capriciously rejected him and accepted Abel. This is not an arbitrary response from God.

God's rejection of Cain was not arbitrary. When we examine the question God asked him, *Why are you angry? And why has your countenance fallen?* you get the impression there was no need for him to be angry. It's almost like God was asking, "whom are you blaming for your situation?" Then the Lord said to him, *If you do well, will you not be accepted?* This implies that Cain knew what to do to be accepted. He knew what God expected him to do and yet Cain refused to change his attitude and eventually murdered his brother.

When we look around us, we can see the attitudes of Cain and Abel manifesting in people's lives. We can see those who sacrifice the best for God and those who sacrifice what is convenient. Abel represents people that please God, and Cain represents people that do not please God. The means by which they either please or displease Him, is through their offerings or sacrifices. Their story shows us how God responds to our efforts to please Him. We see that there are those who make sacrifices to please God but miss the mark and those whose sacrifices please God. We also learn that just the act of making sacrifices or giving an offering by itself is not enough to hit the mark of acceptance.

As the first offering mentioned in the Bible, the offering of Cain and Abel lays out the first principles of an offering. The story is simple. It covers a few verses. It does not focus on all the details and sophistication associated with offerings that later emerge in the Holy Scriptures. It does

not focus on altars, fire or elaborate ritual. In very simple words, it tells us what is most essential when we bring our offering to the Lord.

Let's summarise what we have learnt from the offerings of Cain and Abel and identify the principles they teach us.

Principle 1: What we bring as an offering to God should be the work of our hands or something we have gained from our assets.

Principle 2: The kind of offering that is pleasing to God must be the first and best of all our produce, earnings or rewards, meticulously set aside.

Principle 3: Offerings must be given before the Lord in a place and in a spirit dedicated unto Him.

Principle 4: Offerings must be motivated by a desire to honour God and not to please ourselves or other people.

Principle 5: Our offerings represent our character to God; He sees our hearts through what we willingly offer to Him.

Principle 6: Not all offerings are acceptable to God. Our offerings must always meet God's standards for them to be acceptable to Him.

Principle 7: When God accepts our offering, He shows respect to us and responds in tangible ways to show His acceptance.

These concepts form the basis of the first principles for offerings that we can glean from the offerings of Cain and Abel. They are concepts and principles that guide all offerings in both the Old and New Testaments. As we expand our understanding of the subject of 'tithes, offerings and first fruits', we will see these principles we've learnt from the offering of Cain and Abel being applied throughout the scriptures.

Now, we move to the second story of offering in the Bible.



CHAPTER 3

Noah's Offering

The period after the murder of Abel led to the rise of Cain's lineage. This was a time of scientific and cultural explosion as well as moral depravity and godlessness. However, in the midst of this global evil, mention is made of some acknowledgement of God.

> *And as for Seth, to him also a son was born; and he named him Enosh. Then men began to call on the name of the Lord.*
>
> Genesis 4:26

The birth of Enosh led to some awareness of God. We're not told the nature of this spiritual consciousness, except that "men began to call on the name of the Lord."

This phrase could mean either that in the days of Enosh people began to call themselves by the name of the Lord—to distinguish themselves from idolaters—or people, in some public and earnest way, began to call upon the Lord, indicating a time of spiritual revival.[17] Both meanings indicate an awareness of God or some form of spiritual awakening. Whether or not this calling on the name of the Lord involved offerings and sacrifices is not clear from the narrative, but four generations after Enosh, a very unique man was born who really knew how to walk with God. His name was Enoch.

> *Enoch lived sixty-five years, and begot Methuselah. After he begot Methuselah, Enoch walked with God three hundred years, and had sons and daughters. So all the days of Enoch were three hundred and sixty-five years. And Enoch walked with God; and he was not, for God took him.*
>
> Genesis 5:21–24

Genesis tells us that Enoch walked with God. The nature of Enoch's walk is not detailed. Did he make sacrifices? Possibly, but that is not indicated in the passage. It is sufficient to note that his walk with God was so close as to eventually end with his being taken up by the Lord.

After the offering of Cain and Abel, the next direct record of an offering given in the Bible is that of Noah after the flood. Noah lived in a very godless society. He grew up in a world in which people had completely turned their backs on the idea of a Supreme Being to whom they owed allegiance and honour.

In Genesis, just four chapters after Cain and Abel's offerings, we find Noah making an offering of his own. Noah was chosen by God to preserve the human race. A descendant of Adam and Eve through Seth, Enosh and Enoch, he was of a righteous seed.

> *This is the genealogy of Noah. Noah was a just man, perfect in his generations. Noah walked with God.*
>
> Genesis 6:9

He was just, perfect and walked with God. He might have known how to make offerings and sacrifices to God. However, no mention is made of him making an offering or sacrifice before the flood. He made the offering after the flood and so we will pay attention to that offering. First, let's get some background.

In preparation for the flood, God told Noah to assemble two of each animal for preservation.

> *"And behold, I Myself am bringing floodwaters on the earth, to destroy from under heaven all flesh in which is the breath of life; everything that is on the earth shall die. But I will establish My covenant with you; and you shall go into the ark—you, your sons, your wife, and your sons' wives with you. And of every living thing of all flesh you shall bring two of every sort into the ark, to keep them alive with you; they shall be male and female. Of the birds after their kind, of animals after their kind, and of every creeping thing of the earth*

after its kind, two of every kind will come to you to keep them alive. And you shall take for yourself of all food that is eaten, and you shall gather it to yourself; and it shall be food for you and for them."

Genesis 6:17–21

Noah's ark held all that was to be preserved for repopulating the earth after the flood. There were four human couples—Noah and his wife; Shem and his wife; Japheth and his wife; Ham and his wife. These were all that was preserved of the human race, and each one was critical for the future of humanity.

In addition to his family, Noah assembled the male and female of each animal species needed for repopulating the earth after the flood. He also made provision for what would be consumed while they were in the ark. This was to make sure that the stock for repopulating the earth would not be eaten in desperation.

In Genesis 7:1-3, there's further clarity on the animals that were assembled in the ark:

Then the Lord said to Noah, "Come into the ark, you and all your household, because I have seen that you are righteous before Me in this generation. You shall take with you seven each of every clean animal, a male and his female; two each of animals that are unclean, a male and his female; also seven each of birds of the air, male and female, to keep the species alive on the face of all the earth."

In addition to two of every animal species, Noah made provision for "seven each of every clean animal" and "seven each of birds of the air" to keep the species alive. This is a very important detail in the light of what Noah did after the flood.

Now, let's turn our attention to what happened after the flood. God told Noah to disembark from the ark after there was full assurance that the rain had ceased; the flood had subsided and there was dry land for new life to begin.

Then God spoke to Noah, saying, "Go out of the ark, you and your wife, and your sons and your sons' wives with you. Bring out with you every living thing of all flesh that is with you: birds and cattle and every creeping thing that creeps on the earth, so that they may abound on the earth, and be fruitful and multiply on the earth." So Noah went out, and his sons and his wife and his sons' wives with him. Every animal, every creeping thing, every bird, and whatever creeps on the earth, according to their families, went out of the ark.

Genesis 8:15–19

Noah's family and the animals had been in the ark for about 377 days. It is possible that most of the animals had reproduced while in the ark. While the animals were described as entering the ark in twos, they exited the ark "according to their families." However, even allowing for reproduction in the ark does not negate the fact that every animal that came out of the ark was a very rare stock—all that were available for repopulating the earth. If any of them died, it would have been a massive loss. None of them were expendable. Each one was needed for the future.

The most prudent way to manage this animal stock was to make sure that each one survived and continued to multiply. No one understood the enormity of this moment better than Noah. He was 600 years old when the flood came. He had lived for a long time to see and appreciate the extent of human presence with all its culture, industries and institutions. He stepped into the ark with the image of a vibrant society and stepped out into a holocaust. Everything he had seen for 600 years was wiped out. All the people were gone. All the animals were gone. All the buildings were gone. All the scientific discoveries were gone. All the culture was gone. Everything gone.

His natural instinct after seeing so much loss would have been to hold on to what he had. In moments of scarcity, people hoard what they have. In just a little over one year, the reality of life as Noah knew it was wiped out. How did Noah respond to this world of emptiness staring him in the face?

Noah's First Act After the Flood

Noah's first act after the flood was counter-intuitive. It went against principles of resource management. He did something that any normal onlooker would have judged as reckless and senseless. This is what he did.

> *Then Noah built an altar to the Lord, and took of every clean animal and of every clean bird, and offered burnt offerings on the altar.*
>
> Genesis 8:20

Noah burnt part of the most precious stock on earth. He took what was very rare and sacrificed it. Instead of holding on, he offered. Instead of stockpiling, he sacrificed. Instead of acting in fear, he acted in faith. His actions showed whom he trusted with his future and the future of life on this planet.

What Noah had in the ark was all there was. Everything else was wiped out. He had taken two of each animal, but of the clean animals he had taken more than two in preparation of his deliverance. When Noah came out of the ark, there were many things he could have done, but his first priority was to make an offering—a deliverance offering. He, his family and humankind had been delivered from death. Noah did not have much to spare; all he had left was a critical commodity. If he lost them, there was no replacement. Yet—he gave.

What Noah shows us is that our offering to God must be given according to our spiritual instinct, not our natural reasoning.

Noah's Offering

Noah's offering introduces details that were not evident in Abel's offering. His offering was to the Lord just as Abel's offering was to the Lord. But the story brings further clarity on the kind of offerings and sacrifices that God accepts.

First, he built an altar. While this is clear in Noah's offering, it is only implied in Abel's offering. Although worship in the form of offering sacrifices was known from the days of Cain and Abel (see Genesis 4:3–4; 4:26), Noah's story is the first account of an "altar" erected for that purpose. Here worship is specifically directed "to the Lord."[18] Cain and Abel's

offering was “before the Lord” but in Noah’s offering there’s further clarity, “to the Lord”.

The altar Noah built was likely a very basic structure. It must not be assumed that it was elaborate like the altars of Israel’s worship later in the Old Testament. This first mentioned altar was probably more modest, yet it was pleasing to the Lord.

An altar is literally, “a high place”, probably a mound of earth, on which a sacrifice was offered. There is something exceedingly beautiful and interesting to note that the first concern of this devout patriarch was to return thanks for the mercy and goodness he and his family had experienced.[19] What Noah shows us about an offering is that it must be presented on something that is dedicated to the worship of God. In this case, an altar.

Second, he offered clean animals. Abel had offered sheep and probably goats to God. In Noah’s offering we see that what we offer to God must be clean. That distinction is not made in Abel’s offering. He offered a “fat” offering; Noah offered a ‘clean’ offering. Both speak to the quality of the offering; it must be generous as well as rightly procured. In the Old Testament worship there was a wide range of clean animals that could be offered to the Lord; from four-footed creatures to birds of the air. Noah, acting ahead of the Law, chose animals that would later be considered clean under the Law.

Third, he burnt his offering. This is the first time that a burnt offering is directly mentioned. The account of Abel’s offering does not clearly state that it was burnt, although it could be deduced. Here, the account is very clear. Noah made a burnt offering to God. Burnt offerings require that the worshipper wholly burn an animal or bird and allow it to be entirely consumed by the fire. Nothing of the animal or bird is left for the worshiper to eat.[20] After an offering is wholly burnt the worshipper only has ashes left. Everything is gone. Yet, the worshipper knows that the sacrifice did not just go into nothing – it went to God.

After surviving such a catastrophic experience, Noah gave his all to God. He did not congratulate himself for surviving. He denied himself the

pleasure of the moment. He did not 'bless himself ' as some would have done. Rather, he blessed the Lord. Here, in the story of Noah, we get further clarity on the offering that pleases God. For an offering to please God, we must deny ourselves of what we think is due us and give to God first. We also see that what we give to God must be total and complete. Note that Noah did not sacrifice all the animals. He still had stock left over to repopulate the earth but the portion that was sacrificed, he sacrificed them wholly.

Noah's Heart

We see Noah's heart of *gratitude* from his offering. Everything Noah and his family had ever worked for had been lost. Not only had they lost years of investment; their community had lost everything. It was worse than a global recession—the economy was completely wiped out, and every business was destroyed. Not to mention, Noah had suffered personal loss. Yes, he had his wife and sons, but what about his brothers, sisters, uncles, aunts, nephews, nieces, and friends? Nearly everybody he knew was gone!

Noah had lost a lot, but he was grateful for what he had left in his hand, and he made an offering from what God had preserved. He came out of the ark and might have said, "God, I lost so much, but thank you for what I have. Thank you that I still have something in my hand." And Noah knew that if he wanted to start afresh, he couldn't do it by focusing on and complaining about what was lost. He could only start again if he was grateful for what was left for him after the flood.

We learn from Noah that you don't complain about what you lost. You thank God and show gratitude for what is left.

The second characteristic of Noah's heart that we see is *honour*. He offered only animals that were clean. He used the offering to show his respect for God. The Law later made that a requirement, but Noah did not have the Law; he was not under compulsion. Like Abel, he knew that to honour God, he had to give the first and give the best.

In the ark, he had several options for animals he could have sacrificed. He could have just caught a few skunks. In the enclosed space the skunks may

have been making life a bit more unbearable. What about the porcupine? They could have been sacrificed for their prickly skin. Or the cockroach – they could have been sacrificed for being the sneaky pests they are. The point is that Noah had other less desirable animals with him in the ark. He could have chosen that which was a bother or a nuisance to him for sacrifice. He could have done that, and that would still have been a sacrifice, but instead, he brought the clean animals. He chose the most desirable of all that was left behind and gave with a heart that said, "God, I've been through the water. So much has been lost, but I still honour you, and to show this honour, I'm bringing you the best out of what is left." Noah had a heart that honoured God.

The third aspect of Noah's heart that we see is *value*. He offered something that was rare, and he gave out of his scarcity.

It is worth noting that the first two accepted offerings recorded in the Bible —the offering of Abel and the offering of Noah—were not based on a percentage or a quota. They were based on gratitude, honour and value. These offerings were a way of the worshippers saying, "Lord, I honour you, I value you, and I respect you." They did not simply say it with words nor sing it in joyful songs even though those are legitimate ways of worshipping God. They took their worship a step further by giving an offering that was weighty. Their offering spoke for them.

God's Response to Noah

> *And the Lord smelled a soothing aroma. Then the Lord said in His heart, "I will never again curse the ground for man's sake, although the imagination of man's heart is evil from his youth; nor will I again destroy every living thing as I have done. While the earth remains, seedtime and harvest, cold and heat, winter and summer, and day and night shall not cease."*
>
> Genesis 8:21–22

The Lord smelled a soothing aroma

This is an interesting way of describing an act of God. The passage uses a human act to describe an act of God. This is referred to as an anthropomorphism—the attribution to God of human form, parts or passions.[21] The phrase does not imply that God literally smelt the aroma of the sacrificed meat as humans would. The phrase means, first of all, that God received the offering of Noah. Just as we smell something by taking in the aroma of it, God similarly took in what Noah had offered. He received the offering within Himself.

The phrase also means God was very pleased with the sacrifice. It is similar to when a human being smells an aroma that gives him or her satisfaction or pleasure. It is like smelling the first drops of rain on dry land. God received the act of Noah as something that brought Him pleasure and joy. It was something He had been waiting for. The human race had been in rebellion against God for years, but in Noah God found a man whose heart was fixed on Him.

We should stop to note that Noah did not offer a libation. This omission points to the fact that our sacrifice is not food for God.[22] Noah's offering should not be confused with other cultic rituals that portray sacrifices as satisfying the hunger of the gods. God did not need to be pacified. A sacrifice offered to God does not go to satisfy any hunger in Him. It reveals the giver's heart to God.

What God received from Noah is described as a soothing or sweet- smelling aroma —literally, a fragrance of satisfaction, acquiescence, or rest (from the word, *nuach*, to rest, with an allusion to Noah's name.)[23]

Noah's offering, just like Abel's, pleased God. Abel offered the first of his flocks and their fat; Noah offered the rarest of what he had. Both gave something to God that was precious to God. Both model for us the kind of offering that pleases God – it must be the first and it must be valuable.

The Lord Said in His Heart

When God receives from us, He gives back to us. What Noah did prompted a response from God. Without any prayer or petition from Noah, God

determined a purpose within Himself for Noah—He made a covenant with Himself on Noah's behalf.

> *And the Lord smelled a soothing aroma. Then the Lord said in His heart, "I will never again curse the ground for man's sake, although the imagination of man's heart is evil from his youth; nor will I again destroy every living thing as I have done."*
>
> Genesis 8:21

The phrase, "the Lord said in His heart", would be better understood as, "the Lord purposed in His heart." Since the words of His purpose are known to us, it should not be read as a silent thought but more of a divine resolve that was made known to Noah. It was not a silent purpose but a verbal one. What God willed within Himself, He spoke or revealed to Noah.

Two important statements are made in this passage.

The first is that the earth would not be cursed because of man. God said, "I will never again curse the ground for man's sake." Noah's offering provided a grace covering over mankind. God was not going to curse the earth because of human sins.

The second is that God would not destroy the human race again in a manner like the flood. God made this covenant with Himself, fully aware of the nature of man. He made that covenant although He knew that "the imagination of man's heart is evil from his youth."

The prophet Isaiah picked up this theme when God spoke to assure His people in Isaiah 54:9-10.

> *"For this is like the waters of Noah to Me;*
> *For as I have sworn*
> *That the waters of Noah would no longer cover the earth,*
> *So have I sworn*
> *That I would not be angry with you, nor rebuke you.*
> *For the mountains shall depart.*
> *And the hills be removed,*

But My kindness shall not depart from you,
Nor shall My covenant of peace be removed,"
Says the Lord, who has mercy on you.

Noah's offering was not only for himself and those who were saved from the flood; as the leader of the human race, his offering was given on behalf of all generations to follow. Noah secured a reprieve for all of us. He acted in a way as to bring trans-generational blessing on generations that were yet to be born. It shows the profound impact a well-pleasing offering can have on generations. One person's act of obedience can impact the destinies of families and generations for years to come. Parents' sacrifices result in the blessing of their children and generations yet to be born. A leader's sacrifice has an impact on his or her followers. The sacrifices we make in life and the offerings we give to God are not only for our immediate benefit; they benefit generations ahead of us. It is possible for the person who made the sacrifice or gave the offering not to be the beneficiary of their action but for their children and succeeding generations to reap the benefits. Each one of us is a beneficiary of the sacrifice Noah made after he stepped out of the ark.

After God had spoken about the preservation of both mankind and the earth, He then proceeded to make specific pronouncements on the earth.

While the earth remains,
Seedtime and harvest,
Cold and heat,
Winter and summer,
And day and night
Shall not cease.

Genesis 8:22

This verse is presented in poetic form. In its rhythmic cadence, it celebrates the endurance and predictability of the seasons of life on earth. It shows how life on earth follows a rhythm that is anchored in seedtime and harvest. The cycle continues with cold and heat, winter and summer, day and night. Of all those paired seasons the only ones with a clear association to an activity or work is seedtime and harvest. The rest are seasons and periods

without a direct association to specific activities. Seedtime and harvest, therefore, set the pattern for all the other seasons of life. The rhythm of life is based on the predictable principle of cause and effect—when you sow, you will harvest.

The activities we engage in during seedtime will result in a harvest. If we sow nothing in seedtime, we reap nothing in harvest. If we sow sparingly in seedtime, we reap sparingly in harvest. If we sow bountifully in seedtime, we reap bountifully in harvest. Noah had sown a sacrifice and reaped a harvest of blessing for humanity and the earth. As long as we sow seed in the right season, we will reap a harvest in the season of harvest. The season of seedtime is linked to the periods of cold, winter and night. The season of harvest is linked to heat, summer and day. The time of sowing is always the hardest; the time of harvest is the happiest. It is possible to sow, over and over again, until you enter the season of harvest where it seems everything blossoms and flourishes.

The psalmist later captures these sentiments in Psalm 126:5-6:

> *Those who sow in tears shall reap in joy.*
> *He who continually goes forth weeping,*
> *Bearing seed for sowing,*
> *Shall doubtless come again with rejoicing,*
> *Bringing his sheaves with him.*

Sacrifices are not pleasant. Sacrificing the first of your flock or your precious stock will not give you a warm feeling. It will make you feel like being in winter or living in the dark. But when your sacrifice pleases the Lord, you will emerge from the darkness to the light, from winter to summer. Noah shepherded the human race from the night to the day by sacrificing the rarest assets he had.

Where Your Heart Is

Our study of Abel and Noah's offerings reveals first principles that should guide our understanding of offerings:

The first two accepted offerings in Scripture were based on honour and on *giving the best*. Getting these first principles right will help us to understand what God says about giving later on, especially under the Law.

> **Both Abel and Noah sacrificed the first.** Abel sacrificed the first of his flocks; Noah sacrificed as the first act to celebrate deliverance from the flood.
>
> **Both Abel and Noah personally brought their sacrifice to God.** They did not depend on someone else to make the sacrifice or delegate the task to a family member.
>
> **Both Abel and Noah were intentional about the statement they were making to God when they made their offerings.** It was a sacred act, not a casual or careless performance.

When we give, our focus should be on communicating our respect for God.

One way to know whether you respect God or not is to do a comparison in your expenditures. What do you spend your money on? How much do you sacrifice for God?

We observe in Scripture that God is choosy about what He accepts and what He rejects. We can present a sacrifice to God and still not be honouring Him. Yes, we may have fulfilled a religious obligation, but God is looking for more than token religious observances. He's looking for those whose hearts are really in the right place - those who like Noah, set aside the human rules of resource management and give by the logic of the spirit. And He makes that judgment by *observing* what we are ready to sacrifice for Him.

The story of Noah's sacrifice adds clarity and amplifies the first principles we learn from Abel. As we move along in our study of this subject, we will see that Scripture builds further on the foundational principles of giving the first, giving with honour and giving one's best. It is an observation we will make as we proceed from Abraham, to Moses and the Law, to Jesus and then to the early church. Each new story adds deeper understanding and

reinforces the foundations that have been established, until the full picture emerges in the New Testament church.

The important lesson from Noah is that he, like Abel, gave God first place through his offering.



CHAPTER 4

Abraham's Tithes and Sacrifices

Abraham is one of the most significant people in the Bible, and the patriarch of our faith. His calling and walk of faith are central to both Judaism and Christianity. Abel introduced the first principles of offerings and sacrifice. Noah brought clarity to the process. But Abraham, the son of Terah and a descendant of Shem, the son of Noah, elaborated and expanded the practice of offerings and sacrifices. He introduced the principle of the tithe and the practice of tithing into the Bible.

In this chapter, we will pay attention to three kinds of offerings that Abraham made and their significance to us.

Those who are new to the church often encounter traditions that appear meaningless at first—or even unnecessary. Many times, people go to church and do things that are routine to them without fully grasping the source of those traditions. Church celebrations like partaking of Holy Communion, singing in worship or giving an offering may seem like permanent fixtures in our worship. However, over time people go through some of these motions without the scriptural and spiritual understanding of why we do them in church.

Why is bread broken into pieces and eaten with wine or juice in church? Those who have participated in these practices for years sometimes take these practices for granted. They go through these motions until someone challenges what they're doing and then they find they don't have a firm understanding of why they do what they do. This happens to a lot of Christians. One moment we adhere religiously to a practice and then somebody asks a probing question around the practice. All of a sudden, we realize that although we deeply believe in what we're doing, we don't really understand why we do them. A lot of Christians who have faithfully tithed

their income do not have a clear understanding of why they do what they do.

In Abel, Noah and now Abraham, we're seeking to create a systematic biblical framework for why Christians give offerings in church.

Abraham's First Offering: The Tithe

Although Abraham built altars to God, there is no direct record of the kind of offerings he gave on those altars. There are several scriptural references to his building of altars.

> *Then the Lord appeared to Abram and said, "To your descendants I will give this land." And there he built an altar to the Lord, who had appeared to him.*
>
> Genesis 12:7

> *Then Abram moved his tent, and went and dwelt by the terebinth trees of Mamre, which are in Hebron, and built an altar there to the Lord.*
>
> Genesis 13:8

It is very logical to assume that Abraham gave offerings to God on those altars. However, in studying the Bible, we should note when God chooses to be silent and when He chooses to speak clearly. Abraham built altars three times prior to the incident we will look at shortly. He most likely offered sacrifices on those altars, but we cannot examine those sacrifices because they are not detailed in the story.

The first time that the Bible records a specific offering given by Abraham is when he gave the tithe. He gave it to a godly priest called Melchizedek. I have chosen to note that offering as Abraham's first offering, although the Scripture states he had built altars previously. The reason is that we are provided with specific details of the kind of offering he gave, how he gave it and to whom he gave it. It is Abraham's first offering, but the fourth offering mentioned in the Bible, after Cain, Abel and Noah.

Now let's explore the background. God called Abraham from Ur of the Chaldees, the land of his family, and sent him on a journey. At the time, his name was Abram, since God had not yet changed it to the more familiar Abraham. But we'll call him Abraham throughout our study of him for the purpose of consistency and to avoid confusion.

We first encounter Abraham in the latter part of Genesis 11, where he is introduced with his family. Genesis 12 begins with what God had told Abraham previously:

Now the Lord had said to Abram:

> *Get out of your country, from your family and from your father's house, to a land that I will show you. I will make you a great nation; I will bless you and make your name great; and you shall be a blessing. I will bless those who bless you, and I will curse him who curses you; and in you all the families of the earth shall be blessed.* (vv.1-3)

God's call to Abraham involved separation and movement. He was instructed to move from where he was to a place that would be shown to him. He was told that he would be blessed, become great and form a great nation. He was also told that he would be a blessing to all the families of the earth. In obedience to God, Abraham started his journey of faith with God, accompanied by his wife and his nephew Lot. He and Lot reared livestock, and in time the two men became prosperous, and soon problems arose. As their families and livestock grew and multiplied, Abraham's workers quarreled with Lot's workers over land.

> *So Abram said to Lot, "Please let there be no strife between you and me, and between my herdsmen and your herdsmen; for we are brethren. Is not the whole land before you? Please separate from me. If you take the left, then I will go to the right; or, if you go to the right, then I will go to the left." And Lot lifted his eyes and saw all the plain of Jordan, that it was well watered everywhere (before the Lord destroyed Sodom and Gomorrah) like the garden of the Lord, like the land of Egypt as you go toward Zoar. Then Lot chose for himself all the plain of Jordan, and Lot journeyed east. And they separated from each other.*

Genesis 13:8-11

It is here that we get a picture of Abraham's character as he says to Lot, "It's not good for us to quarrel—we are relatives, and there is plenty of land available, so let us really separate ourselves." His solution was to allow Lot first choice of the land, and Lot promptly picked the fertile land near Sodom and Gomorrah. Following through on their agreement, Abraham pulled up stakes and moved away.

Later, there was a war, and Sodom, Gomorrah, and their allies lost. Lot, his family and all his possessions were taken captive. When the report came to Abraham that his nephew Lot had been captured in a battle, Abraham mustered his 318 servants, armed them and went out in battle against the five kings who had conquered Sodom and Gomorrah and taken Lot captive.

Abraham's home-trained fighters overcame the kings and repossessed all the people and items that had been taken.

> *He divided his forces against them by night, and he and his servants attacked them and pursued them as far as Hobah, which is north of Damascus. So he brought back all the goods, and also brought back his brother Lot and his goods, as well as the women and the people.*

Genesis 14:15–16

We must take time to note what Abraham recovered from the battle. The passage states that he brought back goods as well as people. The word "goods" has wide application. It is translated from the word rékûš, which means *property, goods* or *supplies*. The word means the goods owned by an individual and, in English, is most similar to "worth" or "estate." It covers a wide variety of property, including of movable possessions of all kinds: cattle, riches, supplies, stores, baggage, weapons and armour.[24] That means when Abraham won the battle he recovered a wide range of items including weapons of war, gold and silver, utensils, furniture, garments, food supplies, cattle, land and people.

In those days, when you won a war, whatever you gained from the battle was yours to keep. This battle made Abraham instantly rich. He had gained the wealth of five nations and all the accumulated wealth they had generated through their previous conquests, including the recent one with Sodom and Gomorrah. That would be a lot of property. As Abraham returned from battle, he was met by different people who came out to congratulate him, including the king of Sodom whose land had been raided earlier by those whom Abraham had conquered.

Then something very strange happens. A man appears on the scene. He did not fight in the battle; he had not been raided and he seems totally unrelated to the events of the day. Yet, he shows up to meet Abraham, and his name is Melchizedek.

We read these words from Genesis 14:18-20:

> *Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: Blessed be Abram of God Most High, Possessor of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand and he gave him a tithe of all.*

Melchizedek is the first priest mentioned in the Bible—the prototype of the biblical priesthood. The first thing Melchizedek does is bring out bread and wine—also the first time in the Bible that bread and wine are mentioned together as one. We are not told what the bread and wine are for. But there is an explanation: "He was the priest of God Most High," and it seems as if bringing bread and wine is related to His priestly office.

It has been suggested that the bread and wine were for the refreshment of the soldiers who had fought in the battle.[25] However, knowing what we read later about Melchizedek, it is more likely that the presentation of the bread and wine was sacramental—a priestly ministry to Abraham.

We know this because in the New Testament we are introduced to the symbolism of the bread and the wine, which Christ distributed in the Passover during the Last Supper. This connection reveals that Melchizedek

was functioning as a priest coming to minister to Abraham and bless him both physically and spiritually.

After presenting the bread and wine to Abraham, he affirmed that Abraham was a true worshipper of the Most High God who created and owns heaven and earth, and blessed him. This is the only priestly blessing in the book of Genesis,[26] and by blessing Abraham, Melchizedek established his spiritual superiority. Abraham, the patriarch acknowledged Melchizedek as his priest or spiritual head.

Melchizedek also explains why Abraham was able to defeat the mightier armies, stating that God had "delivered your enemies into your hand." The victory of Abraham was a victory from God. So now, Abraham and everyone around know that this victory and all the goods that have been recovered were acquired by God's power and therefore belong to God.

In response to what Melchizedek did, Abraham gave him a tithe of everything he had acquired in battle. This is the first time the word "tithe" is used in the Bible. The Hebrew word for tithe is *maaser*, which means setting aside a tenth of a person's possessions and giving it as a gift or offering.[27] In this passage, that offering is given to God.

In the culture of those biblical times, when someone wanted to give a tenth, he didn't work in percentages as we do today. Instead, he literally counted his crops, livestock or goods from one to ten. When he got to the tenth item, he would set it aside. As a result, the word "tithe" means the tenth count, 10 per cent, or the tenth item.

Interestingly, the word "tithe" also comes from a root word which means an "assembly" or "collection" or what has been set aside.[28] So, not only do you count the tenth, but you gather it and set it aside. In other words, you don't mix the tenth with what you have separated it from. The tithe is a separated or sacred offering. It is not just about an offering being collected from the giver, but more about what the giver has collected or separated out of his earnings to be presented to the Lord. Abraham considered the tenth of the spoil as exclusively belonging to God. It had to be separated from all his goods and presented to God through His priest.

What did Abraham give a tithe of?

The passage says that Abraham gave a tithe of all. Note the word *all*. That means he gave a tithe of everything he had acquired from the battle. That would obviously include all the livestock. But it would also include all the military equipment, gold, silver, clothing, utensils, food stock, servants, land and more. The tithe that Abraham gave was not just agricultural produce; it also included anything that was considered currency at the time.

This is the foundation of the practice of the tithe. It is a tribute paid in honour of God's help in giving victory to His children. It is an acknowledgement that although we prepare for and fight in the battles of life, it is the Lord who "delivers our enemies into our hands." Our victory in the battle or marketplace is a gift from God. For that, we pay our tribute to God through His appointed priest.

It is significant to note that this is the first offering mentioned in the Bible in which the items are given to a human being, in this case, Melchizedek the priest. Remember, Abel's offering is presented directly to God without an intermediary. Noah's offering is presented to God without an intermediary, but this offering is presented to a priest of God. Also, in this offering there's no indication that the animals or any of the items were burnt. It does not appear that they were given on an altar but were offered in a living and undamaged state to the priest of God.

Although burnt offerings continue in the Bible, this encounter between Abraham and Melchizedek shows that we need not burn every offering that is presented to God. It also shows that items given as tithe are not limited to agricultural produce.

Melchizedek: The Man to Whom Abraham Gave His Tithe

Now, let's get back to the scene in Genesis 14 and take a closer look at Melchizedek. His name and titles are significant.

Malchi means "king," and *zedek* means "righteousness." So his name literally means "king of righteousness." Melchizedek is also identified as "king of Salem" and "priest of God Most High,"[29] and he is the only person Abraham considered a spiritual superior.[30] Melchizedek held two offices, and that in itself gives us an idea of the two offices Abraham tithed to.

Melchizedek's first title is King of Salem. As a king, he is the secular leader of the city-state of Salem. Interestingly, Salem is considered to be the place that would later become Jerusalem, the city of God, and Melchizedek is believed to be the founder.[31] Melchizedek was a civic ruler with royal authority.

He was also priest of the Most High God. This gave him spiritual and heavenly authority. Melchizedek is the foundation of the priesthood, and his priesthood predates the Levitical priesthood and the nation of Israel.[32] As we consider him, we must recognize that the patterns and principles we discover in his story are even more foundational to the priesthood than those we see later in God's dealings with Israel.

Before Israel, the Levites, or priests of the Old Testament came into being, there was Melchizedek, king and priest – a national leader and a spiritual leader.

We should also note that Melchizedek had nothing to do with the battle that had just been fought. He hadn't lost anything. He had no apparent stake in it. He just appeared after Abraham had been victorious and acquired his spoils.

Three Principles

As we examine Abraham's interaction with Melchizedek, we discover three important principles—each of which has deep implications for our lives today.

1. Abraham paid tribute to a state through its representative.

The tithe of Abraham was to Melchizedek as king of Salem. Salem was probably the major overlord of the whole area, so if Abraham had acquired

property, then he would have had to pay tax or tribute to the kingdom. Abraham didn't just pay tribute to the person of Melchizedek the king; by extension, he paid the tribute to the state Melchizedek represented.

Paying tribute to a king would be similar to us paying tribute to the state today. There was little difference between a tithe and a tax in ancient Near Eastern countries. Both were required by the government and stored in the temple complexes. The king was divinely chosen and so the line between sacred and secular was blurred.[33] The tribute was to the state represented by its king, Melchizedek. It was institutional and not personal. Similarly, if I go to pay my taxes, the person I hand the cheque to isn't the recipient of the payment; the money goes to the state. The one who takes my cheque is just a representative of the state.

Abraham's action sets the biblical precedent for paying tribute to the king or taxes to the state. It was probably a system that was in practice in Abraham's day, but this is the first time that the Bible records such an activity. Although taxes are received by a representative of the state, they don't belong to that person. They go to the state, but somebody must receive them. That's the first implication.

2. Abraham paid tribute to God through His representative.

The second implication is that the tithe to Melchizedek was unto God. Remember, Melchizedek was not just a priest—he was a priest of the Most High God. He represented God. Abraham's tithe to him is a very significant act. In presenting the tenth of all the spoils of victory, Abraham acknowledged the exclusive supremacy of the God whom Melchizedek worshipped, and of the authority and validity of the priesthood that he exercised.[34] He acknowledged that the God of Melchizedek was his God—the same God who had continued to reveal Himself to Abraham since the beginning of his journey of faith.

Abraham's tithe to Melchizedek was not just for the priest as a person; it was for the God whom the priest represented. Though the tithe was received by the priest, it was ultimately given to God. Rather than being burnt as a sweet aroma to God like Noah's sacrifice and likely Abel's, it was to be used in the service of God. The principle to observe here is that though

there are officers who receive the tithe, the tithe does not belong to them as personal revenue. It belongs to God. In one single act, Abraham paid tribute to the state, and paid the tithe to God.

Later, in the New Testament, Jesus used this principle to respond to an enquiry about paying taxes. His answer was, *Render therefore to Caesar the things that are Caesar's, and to God the things that are God's* (Matthew 22:21). You pay taxes to the king; you pay tithe to God. In Melchizedek God and king were united.

3. Abraham paid the tithe in righteousness, and Melchizedek received it in righteousness.

We find the third implication of this event in Melchizedek's name—"the king of righteousness." Melchizedek represented righteousness. He received the tithe in righteousness. He shows us that the one who receives the tithe should receive it with integrity and use it righteously. He cannot capriciously squander the tithe to feed his greed. The receiver of the tithe is an agent of God receiving from God's people. In the story of Israel in the Old Testament, the receivers of tithes and offerings sometimes abused what they received. Sometimes, they took more than what was required and spent it to feed their greed and lusts. The unrighteousness of the priest can dishearten and weary those who give to the Lord.

It is noteworthy that Abraham gave a tithe to Melchizedek before the institution of the Levitical tithe defined under the Law. The tithe to Melchizedek took place about 450 years before the Law was given through Moses.

Therefore, the precedent for tithing is not from the Levitical system; it is from the Melchizedek system, and is the foundation on which biblical tithing is built. It is superior to the Levitical and Aaronic order, which was later established under the Law.[35]

We will come back to Melchizedek later in this book when we examine his place in the New Testament. Specifically, we will look at the order of Melchizedek in the light of the book of Hebrews as we explore the role of tithing for the church today and who qualifies to receive it.

Abraham's Second Offering: The Covenant

After his encounter with Melchizedek, Abraham's second recorded offering occurs in the next chapter—Genesis chapter 15. It builds on what we have learnt so far and adds further layers to the concepts of offerings and sacrifices. The incidents of Genesis 14 and 15 are closely connected.

Genesis 15 starts with:

> *After these things the word of the Lord came to Abram in a vision, saying, "Do not be afraid, Abram. I am your shield, your exceedingly great reward."*
>
> Genesis 15:1

"After these things" refers to a previous event. We're not told how long "after these things" this incident occurs, but we know that some time after Melchizedek had blessed Abraham and received a tithe from him, God appeared and told Abraham not to be afraid because He was his "shield and … exceeding great reward." In other words, God told Abraham, "Don't worry, I will protect you and reward your faith in me."

In response to God's assurance, Abraham spoke, almost out of frustration.

> *But Abram said, "Lord God, what will You give me, seeing I go childless, and the heir of my house is Eliezer of Damascus?" Then Abram said, "Look, You have given me no offspring; indeed one born in my house is my heir!"*
>
> Genesis 15:2–3

Abraham was essentially asking God, "What is my gain for obeying and serving you?" This is the language of a weary believer. He had left his land on a journey of faith. He was promised that his descendants would be a great nation. Yet after years of walking with God, he was still childless. He and his wife were advancing in age without a child. Abraham saw the head

servant of his household as his heir. Although he loved the people born in his house, he wanted a child of his own to pass on an inheritance to. He had been promised that nations would come out of him. He wanted to know from God how that was going to happen.

God did not seem angered by Abraham's question. He took time to assure Abraham and stated emphatically that Abraham would have a biological child to pass an inheritance to. Then, God took him outside to show him a vision of how innumerable his descendants would be.

> *And behold, the word of the Lord came to him, saying, "This one shall not be your heir, but one who will come from your own body shall be your heir." Then He brought him outside and said, "Look now toward heaven, and count the stars if you are able to number them." And He said to him, "So shall your descendants be."*
>
> Genesis 15:4-5

In these two acts, God was strongly affirming His promise to Abraham. He gave His word to Abraham and backed it with His creation. He confirmed the power of His word to Abraham—His word had created the stars out of nothing, and likewise His word could give Abraham a child. It is evident that this incident took place at night because of the presence of the stars. The symbolism should not be lost on us. In the darkness of Abraham's life God pointed to the bright stars as representing his future. With confidence in the promise, Abraham surrendered his doubts and believed God's word.

> *And he believed in the Lord, and He accounted it to him for righteousness.*
>
> Genesis 15:6

Abraham believed in the Lord. This is the first specific reference to Abraham's faith in God, although he had already demonstrated faith when he left his homeland in answer to God's call.[36] Abraham's faith in God's word was counted as righteousness before God. It was a very weighty moment. Abraham's faith earned him righteousness. His standing before

God was now based on his faith in what God said. Abraham entrusted his future to what God would do for him as opposed to what he could do for himself to obtain the promises.[37] He believed in God's sufficiency and not his own efficiency. Abrahamic acts of faith take precedence over obedience to Mosaic Law and is later presented in the New Testament as the only basis for salvation in Christ.

After Abraham had believed that he would have an heir, God made an additional promise to him, giving Abraham the land on which he was living.

> *Then He said to him, "I am the Lord, who brought you out of Ur of the Chaldeans, to give you this land to inherit it."*
>
> Genesis 15:7

In this very important confirmation from God to Abraham, note how the Lord began His statement: "I am the Lord, who brought you out of Ur of the *Chaldeans*." What He was about to tell Abraham was at the heart of the reason He moved him out of Ur of the Chaldeans. It was at the heart of Abraham's mission. The first promise he had received from God was,

> *"Get out of your country, from your family and from your father's house, to a land that I will show you."*
>
> Genesis 12:1

Now, in this conversation, the Lord begins to reveal the reason He brought him out of his native land, which was deeply linked with owning land and nationhood*: "I will make you a great nation; I will bless you."* (Genesis 12:2) Later, in the book of Exodus the Lord would use similar language to introduce His covenant with Israel on Mount Sinai:

> *"I am the Lord your God, who brought you out of the land of Egypt, out of the house of bondage."*
>
> Exodus 20:2

God's dealings with us have two reference points. The first is where He took us from and the second is where He is taking us to. To Abraham, this encounter with God brought him full circle to his purpose and mission. It was a dramatic statement from God and a dramatic moment for Abraham. God spoke to Abraham in a covenantal language. He took him out to bring him in. Abraham was in the land that God had in mind when He took him out of his native land. After all the years of waiting and roaming, God told him, "I'm going to give you this land to inherit *it*." Can you imagine how Abraham may have felt! He was standing right there in the land of promise. He didn't own it yet, but he knew it was his. It was a powerful moment of fulfilment. This is what had taken him out of his country, family and father's house and got him started on a journey of faith to a land God had promised to show him.

For years Abraham roamed from one part of the Middle East to the other, looking for the land that would be home to the nation God had promised to make out of him. Here, at this meeting with God, the two most important issues before Abraham were addressed. He was going to have a child, and he would have the land—the two critical issues he needed sorted out for him to become a great nation.[38] His faith for having a child "from his loins" was settled when God spoke directly to him and showed him the stars. He believed God.

Immediately afterward, he received a second promise from God, and this one concerned the land. He needed proof that this would also be done, so he asked the most logical question.

"Lord God, how shall I know that I will inherit it?"

Genesis 15:8

In substance, Abraham's question was, "How can land that is occupied and owned by others become mine?" This did not reveal a lack of faith but was a search for a deeper understanding of the promise of land arising out of Abraham's desire to believe.[39] God had pointed Abraham's attention to the stars to show him how numerous his descendants would be. Now, he needed to know how God would guarantee the promise of the land, and this

promise about the land was not the same as the promise to have a child. He has had proof for the child; now, he needed proof for the land.

In answer to Abraham's request, God leads him into one of the most sacred enactments in the Scriptures. He calls for Abraham to bring Him an offering.

> *So He said to him, "Bring Me a three-year-old heifer, a three-year-old female goat, a three-year-old ram, a turtledove, and a young pigeon."*
>
> Genesis 15:9

This is the first record of an offering demanded by God. Abel's, Noah's and Abraham's previous offerings to God were all given by personal choice —it was they who determined what the offerings should be. What God asked to confirm His promise to Abraham was not left for Abraham to choose. God told him what to bring. It was a demanded offering, and it had to be done the way God wanted it done.

We will not focus so much on the significance of the animals requested and their ages. Those details are not central to our subject since they relate more to our future salvation in Christ. The only note I would make on the ages of the larger animals is that they were in their prime—at the height of their maturity and worth. For now, our focus is on the fact that this was a demanded offering. It is the first time in the Bible that this happens, and the question is, "What is God about to do?" He is about to give Abraham the proof that the land he lives on as a stranger has in fact been given to him.

Note that God instructed Abraham to bring the animals but did not tell him what to do with the animals. Abraham's actions in the next verse presumes that he understood what God wanted done with the animals.[40]

> *Then he brought all these to Him and cut them in two, down the middle, and placed each piece opposite the other; but he did not cut the birds in two.*
>
> Genesis 15:10

What Abraham did with the animals was familiar to the culture in which he lived. We do not read that God gave Abraham any particular directions on how to perform the sacrifice for the covenant, knowing that he was well-versed in the custom of sacrifices.[41] This was how blood covenants were cut in Abraham's world.

God brought Himself to the level of Abraham and used the customs of Abraham's culture to speak to him. By letting it be made after the fashion of covenants made in those days, especially among the Chaldeans, God performed a ritual for which the meaning and magnitude would be crystal clear to Abraham.[42] The only other scriptural reference that alludes to such an act is in Jeremiah 34:18 where God speaks about transgressors of His covenant who did not perform the words of a similar covenant:

> *"And I will give the men who have transgressed My covenant, who have not performed the words of the covenant which they made before Me, when they cut the calf in two and passed between the parts of it--"*

Abraham cut the big animals in two and laid them side by side as if on either side of an aisle or walkway. The birds were laid whole, one on each side. There were eight pieces in all—four on one side and four on the other. The dead and dismembered animals were offered by Abraham, but they were not consumed by fire, nor were they on an altar. The passage describes the animals as carcasses. They looked like slaughtered and dismembered animal parts left in the open field. It was a humiliating way to present the animals.

In the days of Abraham, two men formalizing a covenant agreement would join hands, walk together between the sacrifices, and both promise to fulfil their obligations of the covenant. They would say in effect, "May my life be dismembered as these animal parts— may my very being be dissolved—should I fail to do all I pledge!"[43] When a king of a conquered people entered into a covenant with the conqueror, the inferior king would walk through the parts of the animal carcasses and pledge allegiance to his superior.

This was the covenant that God was about to cut with Abraham. It was a blood covenant of death, and God condescended to follow the custom of the

Chaldeans so that He might in the most solemn manner confirm His oath to Abraham the Chaldean.[44] Considering the relationship between God and Abraham, the party to walk through the parts should have to be Abraham. He was the inferior party.

However, something amazing happened as Abraham watched the carcasses and protected them from the scavenging vultures. God took over the rest of the ceremony. He put Abraham into a deep trance in which he could see what was happening but could not participate.

> *Now when the sun was going down, a deep sleep fell upon Abram; and behold, horror and great darkness fell upon him.*
>
> Genesis 15:12

In that state of deep spiritual awareness, without the ability to move physically, Abraham became an observer of the covenant, but not a participant.

> *Then He said to Abram: "Know certainly that your descendants will be strangers in a land that is not theirs, and will serve them, and they will afflict them four hundred years. And also the nation whom they serve I will judge; afterward they shall come out with great possessions. Now as for you, you shall go to your fathers in peace; you shall be buried at a good old age. But in the fourth generation they shall return here, for the iniquity of the Amorites is not yet complete."*
>
> Genesis 15:13–16

God confirmed that Abraham's descendants would possess the land in the future. It would take over 400 years, but it would certainly happen. This was the assurance that Abraham could die confident that the land he had been promised would belong to his descendants. This was God's sovereign determination. He did not require Abraham to believe it as it was in the promise of the child. This promise was all God. Abraham's offering had led to an immutable promise from God, and that was enough for Abraham. God's word was certain. But that was not all. As the Lord had pointed to the

stars when He promised the child to Abraham, He now set out to enact the most staggering act to confirm His promise to Abraham.

As Abraham watched from his trance-like state, he saw something happening that must have shaken him to his bones. God began to walk the path between the animal carcasses, and He did so alone.

> *And it came to pass, when the sun went down and it was dark, that behold, there appeared a smoking oven and a burning torch that passed between those pieces.*
>
> Genesis 15:17

Abraham understood the message: The Lord, the Creator of the Universe, the Beginning and the End, the Giver and Owner of all life, the Lord of Abraham submitted Himself willingly to Abraham and swore to him, "*May I become like these dead carcasses*, *if I fail to keep the promise I have given."* He literally said to Abraham, "if I do not do what I have said, I will be as cut in pieces as these dead animals!"[45] [46] [47] In human terms, God put His existence and life on the line for Abraham - if He failed Abraham, He would die, if ever such a thought was conceivable! Such a staggering idea would not be ventured by any human. Yet, that was the import of God's message to Abraham.

For God to remain God, He had to fulfil His covenant with Abraham. He backed His promise to Abraham with Himself. He made Himself the sole surety of this covenant. He did not need Abraham for the covenant to be fulfilled. He only needed Himself to fulfil the covenant even though the covenant had come out of an offering Abraham made.

As we examine this account, it's important to note two aspects of this offering:

1. This is a personal covenant offering.

When Noah made his offering, God made a promise, but it was a general covenant with the earth and all of humankind. In contrast, Abraham's second offering represented a personal covenant—an

irrevocable agreement with God. God limits His promise here to one man—one covenant with one man and his descendants. God was no longer just the God of heaven and earth; He was now also the God of Abraham. There are moments when God makes personal covenants with us based on the demands He places on us and on the promises He gives us. Abraham's offering brought him into a personal covenant with God.

2. This was a confirmation offering.

God's demand and then acceptance of Abraham's offering carried with it a firm assurance to Abraham that the promise he had been given would be fulfilled, not only in Abraham's life, but in the lives of his family. Beyond just a blessing for himself, Abraham was longing for a legacy, and this is what God promised him. God's covenant promise to Abraham foreshadowed not only the trials that Abraham's descendants would face, but the ultimate deliverance and victory that God would give them in fulfilment of His promise to their patriarch:

> *Know certainly that your descendants will be strangers in a land that is not theirs, and will serve them, and they will afflict them four hundred years. And also the nation whom they serve I will judge; afterward they shall come out with great possessions.*
>
> Genesis 15:13-14

This promise was fulfilled when Joshua led the children of Israel to possess the Promised Land. Throughout the history of Israel, whenever they fell away from the Lord, He would remind them that the basis for His mercies to them was His irrevocable promise to Abraham. Any time they went into captivity because of disobedience, He brought them back to the land He gave to Abraham.

Abraham's Third Offering: The Test

The third and final offering of Abraham we will consider is one that is well known—the call to offer up Isaac. These three offerings are not an exhaustive listing of all of Abraham's offerings, but I chose these three as the most significant in relation to the subject I am addressing.

Similar to the covenant offering in chapter 15, this third offering was also an offering that God demanded:

> *Now it came to pass after these things that God tested Abraham, and said to him, "Abraham!" And he said, "Here I am." Then He said, "Take now your son, your only son Isaac, whom you love, and go to the land of Moriah, and offer him there as a burnt offering on one of the mountains of which I shall tell you."*
>
> Genesis 22:1–2

It is important to note that this demand from God was called a test right from the outset. The test came after Abraham had received the promised seed following a long wait. He knew how to receive from God, but did Abraham know how to give back to God? That was the essence of this test. How much was Abraham willing to give to God? Would Abraham give to God as much as God had given to him?

This test presents a major difficulty for us. Was God condoning human sacrifice? Does this offering show in any way that God approves of and expects human sacrifice? That is a huge question. But it is a question that is answered by what God did later. If anything, this story marks a development in Israel's religious thought and may be regarded as intended to teach that Israel's God does not require human sacrifice.[48] He requires obedience and faith.

God's test of Abraham's faith must be seen in the light of what God did for Abraham in chapter 15. When He cut a covenant with Abraham, He put Himself on the line for Abraham and convinced Abraham that his descendants would inherit the land of promise. The extent of God's commitment to Abraham was absolute. Now the question was, would Abraham trust God as much as God was committed to him? It is one thing to claim to trust God's word when waiting for something; it is quite another thing to trust and obey His word after it is received. This was a test of how much Abraham would obey God's word.[49]

The passage describes Isaac as "your only son" whereas Abraham already had Ishmael. Why is Isaac described as "your only son"? First, he

was the only son because he was the heir of the promise. Second, he was the only son because Ishmael had been sent away with his mother, Hagar. Isaac was the only son in the sense that he was the only son of Sarah, and the only legitimate offspring Abraham had, the only heir of the promise, the only child that remained to him after Ishmael's departure.[50] God had earlier made it clear that He would fulfil His promise of innumerable descendants through Isaac.

So not only did God ask Abraham to kill his only son, He asked him to kill his only means of seeing the promised seed becoming as innumerable as the stars.

The test began when God called Abraham by name—"Abraham." His response was one of readiness for anything the Lord had for him. He responded, "Here I am." Abraham existed for God. He had seen God offer Himself to him in chapter 15 and now lived only for the Lord. Note how often Abraham responded, "Here I am" in this story.

After responding, "Here I am" came the most unusual command he had ever heard from the Lord—a command to offer his son as a burnt offering. Although God knew He was testing him, Abraham did not have the benefit of that knowledge. This was real to him. He understood the command and set out to obey it. The instruction had a hint of the original instruction he had received to go out from his native home to a land God would show him. This time, God asked Abraham to *"Go to the land of Moriah, and offer him there as a burnt offering on one of the mountains of which I shall tell you."* (Genesis 22:2). The first call had a provision of blessing if he obeyed. This new command had no promise attached to it. It was a stark instruction to immolate his son.

> *So Abraham rose early in the morning and saddled his donkey, and took two of his young men with him, and Isaac his son; and he split the wood for the burnt offering, and arose and went to the place of which God had told him.*
>
> Genesis 22:3

If Abraham had doubts about the instruction, we're not told. The passage in verse 3 simply shows us his obedience. We are not allowed into Abraham's mind except to watch his actions and deduce his state of mind from them. He acted as a man sent on a mission. It is only in verse 4 when we hear his voice, that we have a look into how Abraham reasoned with the instruction he had received.

> *Then on the third day Abraham lifted his eyes and saw the place afar off. And Abraham said to his young men, "Stay here with the donkey; the lad and I will go yonder and worship, and we will come back to you."*
>
> Genesis 22:4–5

Abraham's first words since the instruction reveal his mind. He was on a pilgrimage of worship with his son. The call God had given him was a call to worship, and his offering was the worship. Then he revealed his expectation of what would happen after he had worshipped the Lord with his offering on the mountain: "The lad and I will go yonder and worship, and we will come back to you." Abraham was certain that what He gave to the Lord would come back to him. While Abraham was committed to sacrificing Isaac, he planned to do so in the belief that both of them would return.[51] He knew that whatever was offered to the Lord was not lost. God has a way of restoring to us the thing that we offer to Him. The writer of the book of Hebrews will later comment on the event in this way:

> *By faith Abraham, when he was tested, offered up Isaac, and he who had received the promises offered up his only begotten son, of whom it was said, "In Isaac your seed shall be called," concluding that God was able to raise him up, even from the dead, from which he also received him in a figurative sense.*
>
> Hebrews 11:17–19

Abraham saw Isaac as a seed to be sown. Just as a seed sown dies in order for it to germinate and bear fruit, so what he offered to God in worship would also come back to him. The seed sown does not yield back a single seed in return. It yields back seeds in multiples.

God had promised Abraham descendants as innumerable as the stars, yet he had only one child. How does one child become that numerous? As every farmer knows, the way to multiply a seed, no matter how much you love it, is by releasing it out of your hand into the ground. Only buried in the ground will it rise again, and in multiples.

> *But Isaac spoke to Abraham his father and said, "My father!" And he said, "Here I am, my son." Then he said, "Look, the fire and the wood, but where is the lamb for a burnt offering?" And Abraham said, "My son, God will provide for Himself the lamb for a burnt offering." So the two of them went together.*
>
> Genesis 22:7–8

At this point, Isaac spoke. It was an exclamation! Something didn't add up for him, and he called out, "My father!" For the second time, Abraham answered, "Here I am." Isaac's question concerns the lamb for the burnt offering. It is a very logical question. He knew how burnt offerings were made. There had to be a lamb or another animal for the offering, and he knew they couldn't give an offering to God without actually offering up an animal. Abraham's answer further explained his state of mind: "God will provide Himself the lamb for the burnt offering."

God is the provider of that which we offer to Him. The God who makes a demand on your giving also makes a way for you to have and give what He demands from you. Abraham understood that not only does God restore what is offered to Him; He actually is the provider of what is offered.

On Mount Moriah, Abraham built the altar and got ready to sacrifice his son Isaac. In that moment of suspense, with his knife held and Isaac close to being offered, the angel of the Lord spoke.

> *But the Angel of the Lord called to him from heaven and said, "Abraham, Abraham!" So he said, "Here I am." And He said, "Do not lay your hand on the lad, or do anything to him; for now I know that you fear God, since you have not withheld your son, your only son, from Me."*

Genesis 22:11–12

Abraham's name was called twice, indicating urgency. For the third time, he responded, "Here I am." He essentially told the Lord, "I am here, I'm all yours, I'm going nowhere." He had passed the test, he had sown the seed, and God revealed His hidden provision: "a ram caught in a thicket by its horns." Abraham's total surrender to the Lord was proven. The Lord had offered Himself to Abraham in Chapter 15, and now Abraham had offered his only son to the Lord—a picture of what was to come in Christ. He truly went to worship and returned with the lad. There on Mount Moriah Abraham realized that in the ram God was providing a substitute for his son. This incident is foundational for the Mosaic, and later, Christian teaching of substitutionary atonement.[52] On Mount Moriah the Lord showed Abraham that He does not kill what we offer to Him. Instead, He brings to life that which is offered in sacrifice to Him. This is a vital principle for every worshipper who makes an offering to the Lord. What we offer is never lost.

On Mount Moriah, God made a provision for Abraham, "a ram caught in a thicket by its horns." There on that mountain, Abraham took a giant leap in his walk with God. He discovered God as provider:

> *And Abraham called the name of the place, The-Lord-Will-Provide; as it is said to this day, "In the Mount of the Lord it shall be provided."*

Genesis 22:14

"The Lord will provide" or "the Lord who provides" is the first of God's covenant names. He is *Jehovah-jireh* (properly, *Yahweh-yir'eh*) or "*Jehovah* seeth." He sees the needs of His servants and provides accordingly. It is a reference to what Abraham had stated in verse 8: "God will *see* (provide) for Himself the lamb for a burnt-offering."[53] The Lord is truly a provider. This Abrahamic revelation should be the anchor for every giver. This is where we rest our faith - Our Lord is a Provider. When we worship Him with our offerings, He provides for us. He sees our needs and sees to it that our needs are provided for.

In response to Abraham's act of faithfulness, God spoke to him a second time.

> *Then the Angel of the Lord called to Abraham a second time out of heaven, and said: "By Myself I have sworn, says the Lord, because you have done this thing, and have not withheld your son, your only son—blessing I will bless you, and multiplying I will multiply your descendants as the stars of the heaven and as the sand which is on the seashore; and your descendants shall possess the gate of their enemies. In your seed all the nations of the earth shall be blessed, because you have obeyed My voice." So Abraham returned to his young men, and they rose and went together to Beersheba; and Abraham dwelt at Beersheba.*
>
> Genesis 22:15–19

In chapter 15, God acted by Himself. Here He acted because, "You have done this thing, and have not withheld your son, your only son." (Genesis 22:16) Although God made an oath as an act of His own power, the oath was premised on Abraham's act. What Abraham did made God say what He said. The act of Abraham released the promise of God. He spoke to Abraham about the blessing and multiplication of the seed that had been offered to Him. God does not just return what is offered Him, He actually gives back in multiplied terms that which is offered to Him. He also spoke about his descendants possessing the gates of their enemies. This was the last recorded instance of God speaking to Abraham.

Jacob's Vow

Abraham's son, Isaac, followed in the faith of his father and worshipped the God of his father. He also built altars to worship, but there is no clear mention of a particular sacrifice that he made to God. For the purpose of our discussion, we will pay brief attention to a vow made by Abraham's grandson; Isaac's son, Jacob.

While running away from his brother, Esau, Jacob had a spiritual encounter at the place he called Bethel. In a vision, God reaffirmed to Jacob the promise He had made to Abraham. The Lord said to him:

> *"I am the Lord God of Abraham your father and the God of Isaac; the land on which you lie I will give to you and your descendants. Also your descendants shall be as the dust of the earth; you shall spread abroad to the west and the east, to the north and the south; and in you and in your seed all the families of the earth shall be blessed."*
>
> Genesis 28:13-14

After this affirmation and spiritual encounter, Jacob made a vow to God based on the tithe.

> *Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father's house in peace, then the Lord shall be my God. And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."*
>
> Genesis 28:20–22

This is the first vow recorded in the Bible. A vow is a binding promise made to a deity, often with conditions and particular results for both parties, implying that failure to keep it will result in disfavour.[54] Once a vow has been made, it must be fulfilled. Vows are prayers. When people need the Lord to act on their behalf, they may well promise to come back to give glory to Him when their prayer has been answered.[55]

Jacob's vow was conditioned on God keeping him safe on his journey, giving him food to eat, clothes to wear and returning safely to his father's house. These were quite basic requests, but in the light of his immediate experiences, they represented the certainty he required for success. If God met those conditions, then Jacob vowed to have a personal relationship with God, build a place of worship as a memorial to Him and give God a tenth of all that He gave him. The paying of a tenth by Jacob was a votive offering. It would appear that the vow was not going to be fulfilled by a singular act of giving but a continuous one. While Jacob had always been first in trying to get material possessions, he was among the first to use what he owned in the worship of God. His vow, along with Abraham's tithe to Melchizedek,

serves to indicate that the principle of the tithe as a part of man's duty in the service of God is as old as man's worship of God.[56] While Abraham's tithe was given after he had acquired property, Jacob's tithe was a vow made before he acquired property. We should note that these instances of tithing seem spontaneous, without the rules and guidelines that would later be enacted under the Law.

It is noteworthy that what is fulfilled after a vow has been made, might extend to persons—including the one making the vow as well as others after him—to include animals and lands.[57] Jacob's vow to give a tenth to the Lord and its fulfilment included his children. It would have far-reaching effects as we consider the Law and the separation and giving of the Levites in dedication to the service of God.

Both Abraham and Jacob gave God first place with their offerings. Abraham's first offering was a tithe and Jacob's vowed first offering was a tithe. Now, we move on to the Law. The spirit of the Law regarding offerings is drawn from everything we've covered so far – the offerings of Cain and Abel, Noah and Abraham.



CHAPTER 5

The Law

The Law was at the centre of Israel's life as a people separated unto God. It was the arrangement that formally bound Israel to God after their deliverance from Egypt. The Law was given in several phases, but the process began when God responded to Israel's cry for deliverance.

True to the promise God made to Abraham in Genesis 15, the descendants of Abraham became strangers in a foreign land and were afflicted. Then He said to Abram:

> *Know certainly that your descendants will be strangers in a land that is not theirs, and will serve them, and they will afflict them four hundred years. And also the nation whom they serve I will judge; afterward they shall come out with great possessions. Now as for you, you shall go to your fathers in peace; you shall be buried at a good old age. But in the fourth generation they shall return here, for the iniquity of the Amorites is not yet complete.* (vv. 13-16)

When it was time for deliverance, God raised up Moses as deliverer. He was instructed to appear with the elders of Israel before Pharaoh with an explicit message to "let my people go". The message also indicated God's desire to have Israel worship and offer sacrifices to Him in the wilderness. Israel was not just offering deliverance because of their afflictions; they were being offered deliverance so that they would go into the wilderness to make an offering unto God. The purpose for Israel's deliverance is that they might serve God.[58]

> *Then you shall say to Pharaoh, "Thus says the Lord: 'Israel is My son, My firstborn. So I say to you, let My son go that he may serve Me. But if you refuse to let him go, indeed I will kill your son, your firstborn.'"*

Exodus 4:22–23

> *So they said, "The God of the Hebrews has met with us. Please, let us go three days' journey into the desert and sacrifice to the Lord our God, lest He fall upon us with pestilence or with the sword."*

Exodus 5:3

Israel's deliverance was to enable them to serve and sacrifice to the Lord. This was their purpose and would form the basis of their nationhood and laws. Sacrifice to God was at the heart of the Law and at the centre of the life of God's redeemed people. They lived to give to God. They worked in order to have something to offer to God.

The first sacrifice they offered as a group also marked their deliverance and established their first feast unto the Lord—the Passover. The Passover was a festival of God's deliverance designed to ensure that the Exodus was always remembered or kept in mind as the beginning of the people's story, the event that defined who they were:[59]

> *Now the Lord spoke to Moses and Aaron in the land of Egypt, saying, "This month shall be your beginning of months; it shall be the first month of the year to you. Speak to all the congregation of Israel, saying: 'On the tenth of this month every man shall take for himself a lamb, according to the house of his father, a lamb for a household. And if the household is too small for the lamb, let him and his neighbor next to his house take it according to the number of the persons; according to each man's need you shall make your count for the lamb. Your lamb shall be without blemish, a male of the first year. You may take it from the sheep or from the goats.'"*

Exodus 12:1–5

This passage sets the tone for God's great theme of salvation. God showed how Israel would be delivered and anticipated Christ in the offering of the lamb without blemish. The instructions for Israel's deliverance from Egypt were given ahead of the event and also ahead of the formal giving of the Law on Mount Sinai.

The Passover was a covenant ritual. On that night, the God of Abraham redeemed His promise to Abraham, when He said:

> *Know certainly that your descendants will be strangers in a land that is not theirs, and will serve them, and they will afflict them four hundred years. And also the nation whom they serve I will judge; afterward they shall come out with great possessions.*
>
> Genesis 15:13-18

The promise was that God would judge the nation that afflicted Israel and bring His people out. Included in the promise was that they would come out with great possessions.

This was the night for God to make good on His word to Abraham. He had to do three things: judge the nation that had afflicted Israel; bring Israel out of captivity; and give great possessions to Israel. For all these acts to take place, God required each household to make a very special sacrifice of a lamb. Those who did not have enough, could join those who had. Each household of Israel had to participate.

Each one had to have an offering for the three acts God had promised Abraham to take place. For a people who had been impoverished for 400 years, sacrificing a lamb was a costly act.

They were instructed to apply the blood of the lamb to their doorposts and lintels, and the flesh of the lamb was to be eaten in haste. The Lord then told them what would happen when they performed this ritual:

> *"For I will pass through the land of Egypt on that night, and will strike all the firstborn in the land of Egypt, both man and beast; and against all the gods of Egypt I will execute judgment: I am the Lord. Now the blood shall be a sign for you on the houses where you are. And when I see the blood, I will pass over you; and the plague shall not be on you to destroy you when I strike the land of Egypt."*
>
> Exodus 12:12–13

There would be judgment on Egypt according to what God had told Abraham, but the children of Israel who offered the lamb in the way prescribed would be spared. Four hundred years of bondage ended in one night—the fulfilment of the second promise God made to Abraham:

> *So Pharaoh rose in the night, he, all his servants, and all the Egyptians; and there was a great cry in Egypt, for there was not a house where there was not one dead. Then he called for Moses and Aaron by night, and said, "Rise, go out from among my people, both you and the children of Israel. And go, serve the Lord as you have said. Also take your flocks and your herds, as you have said, and be gone; and bless me also."*
>
> Exodus 12:30–32

The final promise God gave to Abraham was that they would come out with great possessions. This was also fulfilled:

> *Now the children of Israel had done according to the word of Moses, and they had asked from the Egyptians articles of silver, articles of gold, and clothing. And the Lord had given the people favor in the sight of the Egyptians, so that they granted them what they requested. Thus they plundered the Egyptians.*
>
> Exodus 12:35–36

Three promises were fulfilled—promises that were given when God demanded an offering from Abraham for Him to cut a covenant with Abraham. The promise was fulfilled when God demanded the Passover offering. For both the giving of the offering and its fulfilment, an offering was given.

It is important to not lose sight of the fact that the major theme of the Passover is salvation and deliverance from Egypt; a picture of a future redemption through Christ. Alongside the great theme of salvation, however, the passage brings together principles we've learnt about the kind of offerings that God accepts, and it shows us how God responds to our obedience.

The Passover began with instructions to Moses and Aaron, who were from the tribe of Levi, the tribe of the priesthood. It would appear that by the choice of Moses and Aaron, God had already settled on which of Jacob's sons would be the "tithe" to Him. The seed for the priesthood was sown in the calling of Moses and Aaron as intermediaries of Israel's deliverance.

In the process, we again see the principle of "first". From Abel, Noah and Abraham we see the concept of giving God the first produce. In the Exodus, we see that the first night of deliverance belongs to God and that the offering must be a male of the first year.

In addition to the first belonging to God, we see the principle that the offering represents the giver. The detail is clear in this account— each one must be represented with an offering, including the poor. Provision was made for everyone to represent themselves and their families with an offering. It was also made clear that each offering must be clean.

Finally, after the Passover, God gave Israel the Law of the firstborn. The Passover happened before their deliverance. The Law of the firstborn was the first offering God asked for, after their deliverance.

> *Then the Lord spoke to Moses, saying, "Consecrate to Me all the firstborn, whatever opens the womb among the children of Israel, both of man and beast; it is Mine."*
>
> Exodus 13:1–2

The whole of Israel was God's firstborn. To further remind them of this truth, God required that everything that was a firstborn be His and be consecrated as such. Here, God directly demands the first as His. Although He owned the whole of Israel by creation and covenant, God specifically demanded that the firstborn should be consecrated to Him.

These instructions, though clear in themselves, were later encoded in the Law after it was given through Moses.

What is the Law?

We will limit our use of the term "Law" to the various instructions and regulations God gave to Israel through Moses after their deliverance from Egypt until they entered the Promised Land.

The core of the Law was given on Mount Sinai until Moses' farewell message just before they entered the Promised Land.

The Law contained about 613 instructions, which had to be learnt, memorized and obeyed.

Through the Law, God provided His people with instructions for covenant living, an agreement with guidelines for how Israel and her God would relate to each other. If the people would submit to God's rule and love Him with all their hearts, He would provide for and protect them.

When the people responded in obedience and love for God, the nation was blessed, and her enemies were scattered. When she went astray, God sent judgment and then raised up prophets to point the nation back to the Law. The Law, therefore, was the centre of Israel's covenant relationship with God.

The Law addressed two primary themes:

Faith: The exclusive worship of God—this focused on worshipping the one True God, the God of creation, who was later revealed to Abraham. The Law addressed how Israel was to acknowledge and worship this God. It also addressed the major threat of idolatry to Israel's worship and provided instruction on how the nation and its people would be separated from the gods of the nations around them. Every form and appearance of idolatry was strictly rejected under the Law.

The second theme of the Law was:

Justice and mercy: These are the two sides of treating others fairly. The Law instructs how to provide justice for wrongs done and mercy for the weak and vulnerable. Thomas Aquinas argued that where there was justice, mercy was presupposed.[60] These were the pillars for creating a just, fair and equitable society.

In fact, the whole of the Law could be summarised as, *'You shall love the Lord your God with all your heart, with all your soul, and with all your mind.'* This is the first and great commandment. And the second is like it: *' You shall love your neighbour as yourself.'* On these two commandments hang all the Law and the Prophets. In other words, "Worship only the one true God, and treat people fairly."

In order to better understand the many facets of the Law, let's look at Psalm 19, which was written by David. These verses give us an idea of the breadth of the Law.

> *The **Law** of the Lord is perfect, converting the soul;*
> *The **testimony** of the Lord is sure, making wise the simple;*
> *The **statutes** of the Lord are right, rejoicing the heart;*
> *The **commandment** of the Lord is pure, enlightening the eyes;*
> *The **fear** of the Lord is clean, enduring forever;*
> *The **judgments** of the Lord are true and righteous altogether.*
> *More to be desired are they than gold, yea, than much fine*
> *gold; Sweeter also than honey and the honeycomb. Moreover*
> *by them Your servant is warned, And in keeping them there is great reward.*
>
> Psalm 19:7-11, emphasis added

This Scripture uses many different words to refer to God's Law. The first is simply the word **"Law"** or the *torah* in Hebrew. This refers to God's directions and instruction for how the nation and its people should live their lives. It carries the idea of how teachers pass on instruction. The Law was to be taught and passed on from generation to generation.

Next, David uses the phrase "**testimony** of the Lord." This indicates that the Law is clear evidence of God's will. As God's will is made evident, it is the witness of God amongst His people. It is not just a list of laws and instructions; it is also evidence of God's presence, the testimony of the Lord. Its presence among the people revealed God's presence in their midst.

David also uses the phrase "**statutes** of the Lord." The word "statute" means God's fixed or written rules. It literally means something that has

been carved, as when the Law was given to Moses and came carved on tablets of stone. A statute is a written code. The "statutes of the Lord" are established and fixed.

Next is the "**commandment** of the Lord." We all know the Ten Commandments, and when we say that the Law is a commandment, we understand that it is a direct order given by God. Instructions that begin with "Thou shalt…"or "Thou shall not …"are not suggestions— they are commandments that must be obeyed.

The "**fear** of the Lord" refers to the seriousness of the Law. The Law was not to be trifled with. It was to be reverenced. The nation and its people had to approach it with a sense of awe and wonder.

The "**judgment** of the Lord" refers to decisions made based on the Law. In the Old Testament, the priest had the ability to hear a case and use the general principles of the Law to make a judgment. Judgments so made reflected the practical application of the Law in specific cases.

This is similar to the way the law is applied today: judgments made by superior courts become part of the laws of the land. For example, when we refer to "the laws of Ghana," we are not talking only about the laws passed by parliament, but also the laws as they are interpreted in the courts and become precedent.

The Law is also called a "**covenant**"—God's divine contract with His people. In fact, written instructions of the Law are also called the Book of the Covenant.

So when we turn our attention to tithes, offerings and first fruits as they are described in the Law, it is instructive to see the Law in all the various definitions and nuances described above—as testimony, statutes, commands, fear, judgments and covenant.

How do we understand the Law?

Reading the Old Testament can be tedious. It can be especially difficult to process books such as Leviticus, with its laws on cleanliness, agricultural

regulations, and temple ceremonies. The reader is tempted to just give up and move on to an easier book of the Bible.

The primary reason the Mosaic Law is difficult is that we are not living in the time and place in which it was written—an ancient Near Eastern world more than 4,000 years ago. For the people then and there, the laws made sense. For us, removed thousands of years and miles from their culture, sometimes it's difficult to understand the value of all that is contained there.

Some of the principles seem at great variance with our current understanding of how society and people must behave. For many Christians, the Law comes across as a primitive document with totally outdated demands, which have no relevance today. On the other hand, there are those who see the demands of the Law as immutable and therefore to be fully applied today. Somewhere in between those extreme positions, we can find another path to understanding and applying the Law today.

A more useful way to understand the Law is to distinguish between:

- The principle of the Law, and
- The practice of the Law.

Principles and Practices

Principles established in Scripture reveal God's eternal truth, and God's principles and truth never change**.** This is because they are an expression of His nature—His immutability. God never changes. When He says something, and it's a principle, the principle is eternal.

> *God is not a man, that He should lie, Nor a son of man, that He should repent. Has He said, and will He not do? Or has He spoken, and will He not make it good?*
>
> Numbers 23:19

In a human being, the unwillingness to change is considered a deficiency. But in God it is a sign of His reliability, the basis of our trust in

Him. We can have faith in Him because of His unchangeableness—His constancy.

> *Every good gift and every perfect gift is from above, and comes down from the Father of lights, with whom there is no variation or shadow of turning.*
>
> James 1:17

While God's principles do not change, how we practice those principles may change in specific situations. You can think of practice as how God's truth is applied to everyday life. In a specific time and culture, how does one put God's principles into practice? When we read the Law, a lot of what we read is practice, but behind the practice—or within the practice—there is principle.

For example, God's eternal principle is that sin must be punished. This was clearly stated by God to Adam and Eve as a consequence for disobedience in Eden.

> *The day that you eat of this fruit you shall surely die.*
>
> Genesis 2:17

Sin must be punished, and the ultimate punishment is death. After Adam and Eve sinned, God had to cover their nakedness with the skin of animal. This was an act that necessitated the death of an innocent animal for the guilty couple. Sin led to the death of the animal. Under the Law, this principle was practiced in two specific ways: either an animal was sacrificed (punished), or the person who sinned was punished. This fulfilled the principle. A sinner brought an animal, it was sacrificed in the sinner's place and it took away his or her sin. In some cases, such as adultery, a sinner was stoned as punishment. Either way, the principle remains: sin cannot go unpunished.

In the New Testament age, the principle is the same. Sin must be punished. How is this practiced? Jesus became the One who was punished. Same principle, different practice. The sin of the world is now not on us; it

is on Christ. He bears the sin of the whole world. Same principle, different practice. At the end of the age, those who have received Christ's offer of redemption will not go to hell, because the punishment of their sin is placed on Christ. Those who refuse Christ's offer of redemption will have to personally bear the consequence of their sin. The eternal principle does not change: sin must be punished.

When we read the Old Testament and the Law, we see there is principle and there is practice. *Many of the practices in the Old Testament are not operating now, but the principles continue even* to *today.*

In Exodus 23:14-16, God established the three high points in the life of Israel. These were the times for the nation to assemble or present themselves before Him.

> *"Three times you shall keep a feast to Me in the year: You shall keep the Feast of Unleavened Bread (you shall eat unleavened bread seven days, as I commanded you, at the time appointed in the month of Abib, for in it you came out of Egypt; none shall appear before Me empty); and the Feast of Harvest, the first fruits of your labors which you have sown in the field; and the Feast of Ingathering at the end of the year, when you have gathered in the fruit of your labors from the field."* (emphasis added).

God is referring to three important annual meetings. Three times a year, the whole nation must meet Him. What principle is God establishing for how His people must appear before Him in these verses? "None shall appear before me empty." The principle God established for Israel is that any time His people come before Him, they must come with an offering. However, the principle did not start under the Law. We have seen it practiced from Abel to Abraham. You don't show up empty handed to an appointment with the living God.

This principle forms the foundation of this book, and we see it expressed throughout Scripture. When the people of God recall His faithfulness to them, they approach Him in worship and gratefulness. When they do so, they always bring something with them as an expression of their love.

As New Covenant Christians, the contexts and practices in which we approach God have changed—even as they did within Scripture itself. For example, there were rules regulating Israel's interaction with God as they wandered in the wilderness and worshipped around the tabernacle. These practices changed after the temple was built, and then changed again as the New Covenant was instituted, the temple was destroyed and Gentile believers gathered and worshipped in churches in the far-flung corners of the Roman Empire.

As we will see in our study, however, the principles of approaching God with an offering did not change, since they are eternal and tied to God's character. Our next step will be to dig deeper into the types of offerings the Law required and explore the principles of giving that each of them can teach us.



CHAPTER 6

The Priesthood

A very important institution in Old Testament worship is the priesthood. Prior to the Law two individuals are mentioned as priests of God. We encountered the first one in Chapter 14 of Genesis. His name was Melchizedek – king of Salem and priest of the Most High God. He appeared to bless Abraham and received tithes from him after Abraham had returned victoriously from battle. After that encounter, Melchizedek virtually disappears from the biblical narrative. I say virtually, because he didn't actually disappear, as we will discover later in this book.

The second person mentioned as a priest in the Bible is Jethro, the Midianite and father-in-law of Moses. He is described as a priest of Midian in Exodus 3:1: *"Now Moses was tending the flock of Jethro his father-in-law, the priest of Midian."* But he was more than a priest of Midian. He was a priest of God, as we find in Exodus 18:12: "*Then Jethro, Moses' father-in-law, took a burnt offering and other sacrifices to offer to God. And Aaron came with all the elders of Israel to eat bread with Moses' father-in-law before God."*

Both Melchizedek and Jethro functioned in a priestly office outside of Israel and prior to the establishment of the Law and the priesthood in Israel. Because of this, their priestly offices had precedence and superiority over the priesthood of the Levites established under the Law. Melchizedek blessed the father of the nation – Abraham. Jethro mentored and advised the liberator of the nation – Moses. Both of them were associated with offerings. Melchizedek received an offering of tithes from Abraham, and Jethro offered a burnt offering before Moses and Aaron. Although their priesthoods were not Levitical, they both are associated with offerings. In light of these accounts, it is clear that the ministry of priests in relation to receiving and making offerings on behalf of the people predated the Levitical system.

Levi

Levites in the Bible are named after their ancestral father, Levi. Levi was the third born son of Jacob. Leah, the unloved wife of Jacob, felt the birth of a third boy for her husband would endear her to him.

> *She conceived again and bore a son, and said, "Now this time my husband will become attached to me, because I have borne him three sons." Therefore his name was called Levi.*
>
> Genesis 29:34

Sadly, the birth of Levi did not make much difference for Leah. The name she gave him meant "adhesion; to be joined; to cleave to; to lend to; to borrow, associate; a companion."[61] Although she hoped to indicate through Levi's name that his birth would draw her husband close to her, the real import of the name of her son was indicative of his later joining to the Lord.

When Aaron was called into the priesthood, the words God used to include Levi's descendants in the sacred office is a play on the name given by his mother:

> *"also bring with you your brethren of the tribe of Levi, the tribe of your father, that they may be joined with you and serve you while you and your sons are with you before the tabernacle of witness."*
>
> Numbers 18:2

His name was therefore more prophetic of his mission than what his mother had wished.

Incidentally, Leah's fourth son with Jacob was Judah – meaning praise. Both Levi and Judah would play important roles in the unfolding acts of God for the redemption of humanity. Levi's role was in overseeing the services and ordinances of the Old Testament. Judah's role was in providing the lineage for the promised Messiah who would change the Levitical system and introduce the New Covenant. So, though unloved by her

husband, Leah was chosen by grace to produce children who would oversee two different covenants and dispensations for Israel and the world.

Although Levi was later to be set apart unto the Lord, his youthful days were quite wayward. He joined his brother Simeon in massacring the inhabitants of a Hivite town, Shechem, because the prince of the town, also named Shechem, had defiled their sister, Dinah. After the defilement, Shechem expressed interest in marrying and offered to pay whatever dowry was necessary for the marriage. Jacob's sons, led by Simeon and Levi, offered the condition under which they would allow their sister to marry a foreigner:

> *And they said to them, "We cannot do this thing, to give our sister to one who is uncircumcised, for that would be a reproach to us. But on this condition we will consent to you: If you will become as we are, if every male of you is circumcised, then we will give our daughters to you, and we will take your daughters to us; and we will dwell with you, and we will become one people."*
>
> Genesis 34:14-16

The lovesick Shechem and his father quickly agreed to the terms. They were convinced that the arrangements proposed by Jacob's family would work in the long-term interests of both groups. Having been convinced, Shechem and his father persuaded all the males of their town to come into alliance with Jacob's family by submitting to circumcision. They had no way of knowing the treachery of the sons of Jacob. On the third day after their circumcision, when they were very sore and unable to move swiftly, Jacob's sons came to massacre the entire town:

> *Now it came to pass on the third day, when they were in pain, that two of the sons of Jacob, Simeon and Levi, Dinah's brothers, each took his sword and came boldly upon the city and killed all the males. And they killed Hamor and Shechem his son with the edge of the sword, and took Dinah from Shechem's house, and went out.*
>
> Genesis 34:25-26

The immediate response of Jacob was shock and horror at what his sons had done. On his deathbed, Jacob referred to this incident and said these words to Simeon and Levi:

> *Simeon and Levi are brothers; instruments of cruelty are in their dwelling place. Let not my soul enter their council; let not my honour be united to their assembly; for in their anger they slew a man, and in their self-will they hamstrung an ox. Cursed be their anger, for it is fierce; and their wrath, for it is cruel! I will divide them in Jacob and scatter them in Israel.*
>
> Genesis 49:5–7

Although Jacob died with misgivings about Levi, as an expression of God's matchless grace, a couple who were both from the lineage of Levi were chosen to give birth to the most important character in the exodus story – Moses.

> *And a man of the house of Levi went and took as wife a daughter of Levi. So the woman conceived and bore a son. And when she saw that he was a beautiful child, she hid him three months.*
>
> Exodus 2:1–2

Moses, alongside his elder brother Aaron and their elder sister Miriam, became the primary leaders of the newly liberated nation of Israel. Moses was fully a Levite, that is, from Levite stock on both his father's and his mother's side. This means that he was unquestionably of the tribe that would soon be designated by God to provide the religious and spiritual leadership for the people of Israel.[62] The Levites stood with Moses and executed judgment against the people when they sinned by making a golden calf in Exodus 32:26. They showed great zeal for God and were separated from the rest of Israel as a holy tribe sanctified for service to God.[63]

God's Chosen Group

In Numbers 3:11–13, the Levites were chosen in lieu of the firstborn of all Israel:

Then the Lord spoke to Moses, saying: "Now behold, I Myself have taken the Levites from among the children of Israel instead of every firstborn who opens the womb among the children of Israel. Therefore the Levites shall be Mine, because all the firstborn are Mine. On the day that I struck all the firstborn in the land of Egypt, I sanctified to Myself all the firstborn in Israel, both man and beast. They shall be Mine: I am the Lord."

The Levites became Israel's first fruit offering to God. They were taken from among the nation as an offering to God. God took them for Himself, and made them stand in for the rest of the people.

In this way, the Levites represented Jacob's tithe to God:

Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father's house in peace, then the Lord shall be my God. And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."

Genesis 28:20-22

At Bethel, Jacob made three vows to God that he promised to fulfil if his journey was successful. First, he promised to make the Lord his God. Second, he promised to build a house of God. Third, he promised to give a tenth of what God gave him back to God. Jacob's second promise, to build a place to serve God, pointed to Israel's future worship and the house that would be dedicated to that worship. But who would attend to the service of this "house of God"? I believe Jacob's third vow answers that question. He vowed to give God a tenth of all he was blessed with.

Jacob was blessed with many livestock and other property, but the richest of all his blessings were his twelve sons—the most significant gifts that the Lord had given him. If his 12 sons were a gift from God, then a tenth of them had to be given back to God in honour of the vow. The approximate whole number of one-tenth of 12 sons would be one.

The implication of the vow in relation to Jacob's children was that one of his children would have to be considered as given to the Lord dedicated fully to the service of the Lord, in the house of the Lord. The selection of Levi out of the 12 tribes to serve in the house of God seems to have been a fulfilment of Jacob's promised tithe. If that is so, then the Levites were both a first fruit and a tithe unto God. The whole tribe was given to the Lord. They were Israel's gift to God and at the same time, God's gift to Israel. Out of them, God raised the priests of the Old Testament. The Priesthood is a gift.

> *"Behold, I Myself have taken your brethren the Levites from among the children of Israel; they are a gift to you, given by the Lord, to do the work of the tabernacle of meeting. Therefore you and your sons with you shall attend to your priesthood for everything at the altar and behind the veil; and you shall serve. I give your priesthood to you as a gift for service, but the outsider who comes near shall be put to death."*
>
> Numbers 18:6–7

God took the Levites from the people and gave them back to the people. They were both a gift to God and a gift from the Lord.

Duties of Levites and Priests

The Levites and priests performed a wide range of duties. In addition to their religious responsibilities, they performed tasks from health inspection and logistics to legal administration. They were the civil service and public servants of ancient Israel.

They prepared animals for sacrifice and cleaned up afterwards. This was a physically taxing duty that went on around the clock.

As part of the risks of their calling, they bore the punishment of the people's transgressions. They were the immediate group who answered to God for the sins committed by the people.

They diagnosed various skin diseases, offered treatment and gave a clean bill of health. Leviticus 13 and 14 give detailed guidelines for all of these responsibilities**.** There are about 21 cases of skin diseases that are mentioned in the various passages. The Lord appointed the Levites and Priests in this pre-medical period to oversee all the delicate processes of diagnosis and treatment of these ailments.

> *"Take heed in an outbreak of leprosy, that you carefully observe and do according to all that the priests, the Levites, shall teach you; just as I commanded them, so you shall be careful to do. Remember what the Lord your God did to Miriam on the way when you came out of Egypt!"*
>
> Deuteronomy 24:8–9

They performed sanitary inspections of homes that were suspected of contamination, checking for mould and mildew in the walls, clothing and eating vessels. Modern science defines mildew as a usually whitish growth found on the surface of various forms of organic matter and caused by a fungus. Because of a very superficial similarity with skin diseases, it was classified by the ancient Jews as "leprosy."[64]

> *And the Lord spoke to Moses and Aaron, saying: "When you have come into the land of Canaan, which I give you as a possession, and I put the leprous plague in a house in the land of your possession, and he who owns the house comes and tells the priest, saying, 'It seems to me that there is some plague in the house,' then the priest shall command that they empty the house, before the priest goes into it to examine the plague, that all that is in the house may not be made unclean; and afterward the priest shall go in to examine the house."*
>
> Leviticus 14:33–36

They did property valuation. This was done for all items dedicated to the Lord.

> *"And when a man dedicates his house to be holy to the Lord, then the priest shall set a value for it, whether it is good or bad; as the*

priest values it, so it shall stand."

Leviticus 27:14

They ensured the proper setup and tear down of the tabernacle.

> *"And when the tabernacle is to go forward, the Levites shall take it down; and when the tabernacle is to be set up, the Levites shall set it up. The outsider who comes near shall be put to death."*

Numbers 1:51

They ensured the proper packing and transportation of all the holy items in the tabernacle—specific assignments for the sons of Aaron. (see Numbers 4:4-16) Additionally, the Levites ensured the maintenance of the tabernacle and the inventory of its items.

They supervised the cities of refuge as places of asylum—a safe place to flee for a person who had accidentally killed another, until a trial could be held to determine his guilt or innocence.[65]

> *"Now among the cities which you will give to the Levites you shall appoint six cities of refuge, to which a manslayer may flee. And to these you shall add forty-two cities."*

Numbers 35:6

They interpreted the Law and adjudicated difficult cases.

> *"If a matter arises which is too hard for you to judge, between degrees of guilt for bloodshed, between one judgment or another, or between one punishment or another, matters of controversy within your gates, then you shall arise and go up to the place which the Lord your God chooses. And you shall come to the priests, the Levites, and to the judge there in those days, and inquire of them; they shall pronounce upon you the sentence of judgment."*

Deuteronomy 17:8–9

They encouraged the army in preparation for war.

> *"So it shall be, when you are on the verge of battle, that the priest shall approach and speak to the people. And he shall say to them, 'Hear, O Israel: Today you are on the verge of battle with your enemies. Do not let your heart faint, do not be afraid, and do not tremble or be terrified because of them; for the Lord your God is He who goes with you, to fight for you against your enemies, to save you."*

Deuteronomy 20:2–4

They settled matters of guilt.

> *Then the priests, the sons of Levi, shall come near, for the Lord your God has chosen them to minister to Him and to bless in the name of the Lord; by their word every controversy and every assault shall be settled.*

Deuteronomy 21:5

They were the custodians of the Law and ensured that the tablets and scrolls on which it was recorded were kept safe.

> *So Moses wrote this Law and delivered it to the priests, the sons of Levi, who bore the ark of the covenant of the Lord, and to all the elders of Israel.*

Deuteronomy 31:9

They provided leadership and guidance in times of transition.

> *and they commanded the people, saying, "When you see the ark of the covenant of the Lord your God, and the priests, the Levites, bearing it, then you shall set out from your place and go after it."*

Joshua 3:3

Under David, Solomon and other kings, they were song leaders, instrumentalists, gatekeepers, treasurers and trustees. The tasks of the

Levites during this period indicate a well-established temple bureaucracy having both religious and secular functions. The gatekeepers were in charge of the thresholds, the chambers, and the treasuries of the temple. They collected the annual taxes and assessments and paid out from it according to the needs of the state.[66]

The Levites and priests held the community together at various levels. Without them, society could not function. Their job description was far more elaborate than that of any other tribe in Israel. It was for that purpose that they were required to maintain high levels of separation from all unclean and unwholesome practice. They lived by the highest ethical standards and performed the most demanding tasks on behalf of their brethren.

For all these responsibilities, the Levites and priests, as a body, were given various forms of remuneration, including, but not exclusive to the tithe. In addition to their remuneration, they were given special uniforms in which to perform their duties. The attire of those who ministered in the house of God culminated in the elaborate robes of the High Priest, which were intricately designed *for glory and for beauty*. (see Exodus 28:1-4)

How all of these duties of the Levites and priests relate to the New Testament and to our times requires careful theological thought and application. As mentioned earlier, we must note the principles undergirding the practices of the Old Testament. What we carry over to the New Testament and to our contemporary times are the principles and not necessarily the practices. In the light of the New Testament, the Old Testament with its many laws and requirements were *a shadow of things to come*. (see Colossians 2:17)



CHAPTER 7

Festivals and Offerings

Festivals and parties today have a bad reputation. When we think of a festival or party, we may expect them to be characterized by drug use, drunkenness, immorality and other types of excesses. If we were living in ancient Israel, our perspective would have been a bit different. Why? Because, in the Old Testament, God *commanded* His people to appear before Him in a festive mood. Israel was known for its feasts and assemblies.

But the feasts of Israel were not just excuses to eat and drink; they were carefully crafted to remind the people of God of historical instances of His faithfulness to them. Each one was replete with imagery and symbolism that helped the people bring to mind the deliverances God had performed on their behalf and the ways that He had miraculously provided for their needs.

The feasts of the Old Testament were intentional practices that the Jews were commanded to observe as a part of their worship to God. Since we are Gentiles under the New Covenant, we are not commanded to celebrate these feasts. However, if we examine them, we will discover that the feasts reveal truths about God, and therefore principles that we may apply to our lives today.

The three feasts specifically commemorated in Exodus 23:14-16 were:

The Feast of Unleavened Bread commemorated the deliverance of Israel from bondage. Normally we call it the Feast of Passover, and since it marks the Exodus, it is the first feast. It happened around March and April, close to our Good Friday and Easter. This feast reminded them that their God was a deliverer.

The Feast of Harvest, also called the Feast of First Fruits, commemorated the giving of the Law. This took place around May and

June after the first grain harvest, and the Israelites made loaves of bread and presented them to God at this feast. This feast reminded them that the first of everything belonged to God and that He was their provider.

The Feast of Ingathering, also called the Feast of Tabernacles, happened around September and October. During this feast the children of Israel who lived in permanent buildings in the Promised Land, moved out of them and lived in huts—temporary accommodation made out of branches. The Jews did this to commemorate a time when they didn't have a place to live, and God brought them through the wilderness and delivered them. This feast opened with the Feast of Trumpets and included the Day of Atonement. The Feast of Tabernacles reminded them that God was their provider.

All three feasts—Passover, First Fruits and Ingathering—celebrated God's presence and work in Israel's midst, and for each one, they were required to bring an offering. The commemoration of the feast was not just about celebrating—it was also about giving. The life of Israel under the Law was wrapped around one concept: honouring God through their sacrifices and offerings. We see this in the feasts themselves and the activities carried out within each feast.

It is important to note that none of the offerings we have discussed in this book had to do with the sins of the people. The offerings of Abel, Noah and Abraham, were not given to atone for sin. The Passover offering was not to atone for sin, but for the deliverance from bondage. It was later seen as a celebration in anticipation of the Messiah as deliverer. This is so critical to how we see offerings later in the light of the redemptive work of Christ.

Sin offerings were introduced under the Law and are unique to the Law.[67] The only offering close to what we would call an atoning offering or a sin offering is implied in what God did to clothe Adam and Eve with skins after they had sinned. Aside from that, all the offerings recorded in the book of Genesis were done voluntarily to show gratitude to God, in obedience to a demand He had made for a covenant or to honour a promise He had made.

Offerings, therefore, were not primarily to atone for sin but expressions of gratitude and faithfulness to God.

Broadly speaking, there were five categories of sacrifices and offerings: burnt offerings, grain offerings, sin offerings, guilt offerings and peace offerings.

Types of Offerings

Burnt offerings – this was a voluntary offering. In Leviticus 1:1-4, we read:

> *Now the Lord called to Moses, and spoke to him from the tabernacle of meeting, saying, "Speak to the children of Israel, and say to them: 'When any one of you brings an offering to the Lord, you shall bring your offering of the livestock—of the herd and of the flock.*
>
> *If his offering is a burnt sacrifice of the herd, let him offer a male without blemish; he shall offer it of his own free will at the door of the tabernacle of meeting before the Lord. Then he shall put his hand on the head of the burnt offering, and it will be accepted on his behalf to make atonement for him.'"*

In Israel the most common offering was the burnt offering—when an animal was burned. This represented total dedication to God. It was offered daily and on special days and special feasts. The burnt offering was an offering of ascent, meaning that what was presented to God ascended to God. People could step outside, look up and watch the smoke of the offering ascending to God. The meat, bones and organs of the animal were to be totally burnt, and this was God's portion. The animal's hide was given to the priest who offered the sacrifice. (see Leviticus 7:8)

Grain offerings – this was a voluntary offering. In Leviticus 2:1-2, God says:

> *"When anyone offers a grain offering to the Lord, his offering shall be of fine flour. And he shall pour oil on it, and put frankincense on it.*

He shall bring it to Aaron's sons, the priests, one of whom shall take from it his handful of fine flour and oil with all the frankincense."

It was an offering of the fruit of the ground offered in the form of a cake or baked bread made of grain, fine flour, oil and salt. The grain offering was one of the sacrifices accompanied by a drink offering, which was poured into the fire on the altar. The purpose of the grain offering was to express thanksgiving in recognition of God's provision and unmerited goodwill toward the person making the sacrifice. The priests were given a portion of this offering, but it had to be eaten within the court of the tabernacle. (see Leviticus 2:3)

Peace offerings – this was also a voluntary offering of fellowship recorded in Leviticus 3:1-2:

"When his offering is a sacrifice of a peace offering, if he offers it of the herd, whether male or female, he shall offer it without blemish before the Lord. And he shall lay his hand on the head of his offering, and kill it at the door of the tabernacle of meeting; and Aaron's sons, the priests, shall sprinkle the blood all around on the altar."

This sacrifice was made to offer thanks to God and for fellowship with God. The fat, kidneys and lobe of the liver were given to God (burnt), and the remainder of the animal was for the participants to eat, symbolizing God's provision. What was distinctive about the fellowship offering was that it could be shared by the offerer, who would partake of the meal. As such, it expressed the joy of fellowship around a shared meal.[68]

The vow offering, thanksgiving offering, and freewill offering mentioned in the Old Testament were all peace offerings.

As with the burnt offering and the grain offering, a portion was reserved for the priesthood. The high priest was given the breast of the animal; the officiating priest was given the right foreleg.

Sin offering – this was a mandatory offering of purification explained in Leviticus 4:2-3:

If a person sins unintentionally against any of the commandments of the Lord in anything which ought not to be done, and does any of them, if the anointed priest sins, bringing guilt on the people, then let him offer to the Lord for his sin which he has sinned a young bull without blemish as a sin offering.

An unintentional sin is different from a willful sin that is done in defiance against God. "Inadvertent" sin refers to the commission of a sin of which the offender is not immediately conscious of the fact that he has violated the Law of God.[69] The sin offering covered sins that were committed because of human frailty. All sins, even those that appear benign, had to be atoned for to receive forgiveness. A sin offering could be a young bull, a male goat, a female goat, a dove/pigeon, or one-tenth of an ephah of fine flour. Because it was mandatory, the identity and financial standing of the offender determined what to offer as sin offering.

Trespass offering – this was also a mandatory offering of guilt.

"If a person sins in hearing the utterance of an oath, and is a witness, whether he has seen or known of the matter—if he does not tell it, he bears guilt. Or if a person touches any unclean thing, whether it is the carcass of an unclean beast, or the carcass of unclean livestock, or the carcass of unclean creeping things, and he is unaware of it, he also shall be unclean and guilty. Or if he touches human uncleanness—whatever uncleanness with which a man may be defiled, and he is unaware of it—when he realizes it, then he shall be guilty.

Leviticus 5:1-3

Sins that required a trespass offering included withholding evidence, touching an unclean thing and not honouring a vow. Such acts were all considered sin. The sin offerings and the trespass offerings share a lot of similarities, but they are not the same. The trespass offering emphasized the *damage* done to others by the offender, while the sin offering emphasized the offender's *guilt* before God. The priest would examine the offender and determine which sacrifice was needed.[70] The purpose of this offering was to make atonement for one's sin.

The Levitical Tithe

The tithe is a separation of one-tenth of a person's income as a gift to God. It was a devoted offering given in gratitude to God, as well as a tribute to God who is the owner of the people and the earth on which His people dwell. The tithe was primarily used for the maintenance of the temple and its personnel – priests and Levites. It was also used to provide for the disadvantaged in the community and as a means of fellowship.

I have named the tithe under the Law as the Levitical tithe to distinguish it from the Melchizedek tithe given by Abraham and, to an extent, Jacob. The foundation of the tithe is Abrahamic: he gave tithes to Melchizedek (see Genesis 14:20). Jacob vowed the tenth to the Lord (see Genesis 28:22), from whence we see that the practice of the payment of tithes was not of Mosaic origins, but immemorial. The duty was, however, commanded afresh for the Israelites.[71]

Both the Levitical and Melchizedek tithes are one-tenth of a person's or group's income. The two systems share some similarities with each other but are also unique and different from each other. The tithe given to the Levites was a command; the tithe Abraham gave to Melchizedek was free will. The Levitical tithe was received by the Levitical priesthood; the Melchizedek tithe was received by Melchizedek, who remains a priest continually.

The tithe was determined by counting the units to be offered – from one to ten. The tenth was marked and set aside into a collection. Once the tenth was marked and set apart, it was considered devoted unto the Lord. The tenth part that was marked and separated could not be returned to the fold it was taken out of. It had to remain separated unto the Lord, even while it remained in the possession of the one making the offering. From the time the tenth was separated until the time it was handed over as offering to the priesthood, they were custodians and stewards of God's property.

Laws on Tithes

Now we will examine the various laws regarding the tithe. It is important to note that the laws on tithing are captured in different parts of

the Old Testament and address the different ways in which the tithe was used.

The first instruction on the tithe from the Law is in Leviticus 27:30–33. It says:

> *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. If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord. He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.*

This passage is preceded in verses 28-29 by a statement on devoted offerings. These were offerings that could not be varied or redeemed. They were considered holy to the Lord. The tithe was a devoted offering.

The first point of the instruction states who owned the tithe – all the tithe was holy to the Lord. Because the tithe was a property of the Lord, it could not be used as a vow. That would be like vowing to give God what already belonged to Him. The firstborn and tithe could not be dedicated to the Lord because they were already His possession. Whatever was irrevocably devoted to God could not be sold or reclaimed for private use.[72]

The second point relates to the terms under which a tithe may be redeemed. The Israelites were primarily crop and animal farmers. The Law required that they bring the tithe in its natural form – crops and animals. Sometimes, due to distance or some other reason, they had to convert the tithe from its natural state to money. If redeemed, commuted for a monetary payment, a fifth was to be added to it.[73]

The third point clarifies how the tenth was determined. The reference here is to the Jewish mode of tithing sheep. As the sheep passed through a narrow gate, one by one, the person counting stood by, holding in his hand a rod (probably a shepherd's rod) coated with ochre (orange-yellow colour). Every tenth one he touched with his rod, placing a mark on it.[74]

The fourth point has to do with the sacredness of the tithe. It could not be exchanged. So, for example, if your tenth count fell on your most prized sheep, you could not exchange it for another sheep. Whatever was the tenth belonged to God. If you exchanged the tenth animal for any reason, then both the original tenth animal and the one it was exchanged for belonged to God.

Leviticus 27:30-32 simply defines what the tithe was and how God saw it. It does not address what it was to be used for and who could use it.

The second instruction on the tithe from the Law is Numbers 18:21– 24:

> *"Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. For the tithes of the children of Israel, which they offer up as an offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.'"*

The first point is that the tithe was for the Levites. This is a major note. Having consecrated the tithe to Himself, the Lord now assigns it to those who work for Him. This commandment is both righteous and practical.[75] The tithe was not for the people who gave it. It belonged to God who then gave it to the Levites.

The second point is that the tithe was an inheritance for the Levites. It was their portion. The language is important: "*as an inheritance in return for the work which they perform*." It was given in *return* – that means as a reward or payment for the work they did. So the Lord recognized what the Levites did as work. It was not the same kind of work others did raising livestock or planting fields, but it was work. And because it was work, they had to be paid for what they did. It was a difficult job, involving the slaughter and burning of various animals.[76] The people lived off the work

they did in the field, but the Levites lived off the work they did for the Lord in the tabernacle and in the community. Since they were responsible for the upkeep of the tabernacle, part of the tithe was used for the upkeep of the tabernacle.

The third point is that by their work, the Levites bore the burden that came with working in the tabernacle for the people—"bearing *their iniquity*." Their work included dismantling, carrying and erecting the tabernacle. Their compensation was recognition of the dangers inherent in their occupation: by dealing with such holy things, they were subject to divine judgment, and they protected the people from that risk.[77] This literally means that they were servants to the people and took responsibility for the people before God.

The third set of instructions on the tithe had to do with what the Levites were to do with the people's tithes after receiving them.

> *Then the Lord spoke to Moses, saying, "Speak thus to the Levites, and say to them: 'When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the Lord, a tenth of the tithe. And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress. Thus you shall also offer a heave offering to the Lord from all your tithes which you receive from the children of Israel, and you shall give the Lord's heave offering from it to Aaron the priest.'"*
>
> Numbers 18:25–28

The first point here is that the Levites were also to take a tenth of the tithe they had received from the people and offer it to God. This was usually called the "tithe of tithe."

Second, the tithe of tithe was to be heaved before the Lord. Things dedicated to God were usually offered as either a wave offering or a heave offering. Heave offerings consisted in presenting the offering by a motion up and down, distinguished from the wave offering, which consisted in a repeated movement in a horizontal direction, —a "wave offering to the

Lord as ruler of earth, a heave offering to the Lord as ruler of heaven."[78] By heaving the tithe of tithe, the Levites were joining the general congregation in presenting their tithe to the Lord. Their tithe was now considered as though it had also come from their own farm produce.

Third, the tithe of tithe went to the High Priest. This ensured that the members of the High Priest's household were also taken care of. The High Priests were part of the Levitical order, but they possessed a higher level of responsibility. They attended to the services of the tabernacle and temple and ministered in the Holy place and the Most Holy Place.

It should be noted that all of these offerings were institutional. The people gave to the institution of the Levitical order. The Levitical order gave it to the Priesthood order. Even Aaron the high priest received the tithe of the tithe on behalf of his family of priests. These were not presented to individuals but to the systems and institutions they represented. Out of these institutions, appropriate and equitable disbursements were made. There is a warning for the priests and Levites not to abuse the offering: *"But you shall not profane the holy gifts of the children of Israel, lest you die."* (Numbers 18:32)

The fourth instruction on the tithe had to do with where to present it.

> *"But you shall seek the place where the Lord your God chooses, out of all your tribes, to put His name for His dwelling place; and there you shall go. There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstborn of your herds and flocks."*
>
> Deuteronomy 12:5-6

Where was the tithe to be paid? If it belonged to God, and one of His people had it in their care, where were they to take it? Should they keep it? Should they give it to their next-door neighbour? Should they give it to a beggar on the street? Where should they take this thing that belonged to God?

The answer to that is clear. The tithe and other offerings were to be given in a designated place. This passage anticipates the period when Israel would be in the Promised Land and would have settled into their various tribal locations. They were to bring their offerings, including the tithe, to an appointed and recognized place of worship.

As we look at other instructions on the tithes, we must pay special attention to and remind ourselves of the reasons why the Levites were assigned the tithe. The reason was two-fold.

First, they were assigned the tithe because they were not given a portion of their own land in the Promised Land. Whilst other tribes received lands to farm and develop, the Levites were denied such an asset. The implication is that the land that should have gone to the Levites was reapportioned to the other tribes. Therefore, the Levites were to be compensated for forfeiting the land to the other tribes. This was a just arrangement.

Second, they were assigned the tithe because of the work they did. The Levites worked for the tithe they received. It was neither charity nor was it a free benefit they received from the other tribes. They worked day and night at that which was central to the life of Israel – the tabernacle and the temple. They cleaned, washed, and repaired the physical property. They kept inventory of all the assets for worship and the other transactions for the nation. They acted as sanitary and health officers of the land. They did the physical work of hauling sacrificial animals to the altar and overseeing the whole process of disposing of animals and their parts. As compensation for all the work they did, they were paid the tithe. It was a compensation well earned by the Levites. This was a fair arrangement.

These various instructions set out the core principles regulating the tithe in the Old Testament. We will now turn our attention to another instruction concerning the tithe and its usage in Deuteronomy 14:22–27:

> *"You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the Lord your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the Lord your God always.*

But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the Lord your God chooses to put His name is too far from you, when the Lord your God has blessed you, then you shall exchange it for money, take the money in your hand, and go to the place which the Lord your God chooses. And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the Lord your God, and you shall rejoice, you and your household. You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you."

On the surface, this instruction concerning the use of the tithe appears contradictory to the instruction in Numbers 18:21–24 where the tithe was given to the Levites as their portion. The presence of these two different instructions on the tithe has received much scholarly attention. Instead of seeing the two passages as contradictory, they must be seen as complementary. With that in mind, the regulations in Numbers anticipated the time of settlement in the Promised Land, for which Deuteronomy gives further instruction. So what can we take out from the passage in Deuteronomy?

First, this was a yearly tithe. *"You shall truly tithe all the increase of your grain that the field produces year by year."* (v. 22) It is important to note that the payment cycle of ancient Israel is not the same as our payment cycle. In Ghana, we use a monthly payment cycle in which salaries are paid at the end of the month. In other jurisdictions a fortnightly or weekly payment cycle is used. There are some businesses that work on a quarterly payment cycle. Ancient Israel's payment cycle was annual, depending on what was being cultivated and which harvest season was envisaged. So the principle here is that the tithe was linked to the payment cycle.

Second, this tithe was to be eaten by the worshipper. "*You shall eat before the Lord your God."* (v. 23) Unlike, the instruction in Numbers 18:21-24 that dedicated *all the tithe* to the Levite, this particular tithe was used as a sacred feast by the worshipper. In this tithe, the worshipper shared what he had with others – the priest and other strangers. The essence of this tithe is fellowship.

Third, although this tithe was used as a sacred feast by the worshipper, it was to be done *"before the Lord your God, in the place where He chooses to make His name abide."* (v. 23) That meant the worshipper was not allowed to eat it at home or in any manner he so chose. It was ordered and guided by sacred regulations. It had to be brought to the house of worship and eaten as an act of worship. This was not a license to arbitrarily use the tithe as one chose. It had to be brought to the appointed place of worship and used as a sacred meal.

Fourth, this tithe must instill the fear of the Lord in the people. The act of reverently laying aside a tenth of what had been cultivated for God was *"*so that the people may learn to fear the Lord your God always*."* (v. 23) It was to teach the people what belonged to God and what belonged to them. This was very important because they would later partake of what they had laid aside. God wanted them to know that what was laid aside was not theirs. In partaking of it, they should do it in reverence. To be invited to partake of God's portion should not be taken lightly. The people were to learn to fear God as did the Levites and priests who attended to the services of the Lord.

Fifth, this tithe could be redeemed without exacting any sanctions. If the worshipper lived a long distance from the appointed place of worship, he could convert his farm produce into cash and later use the cash to buy the items of worship in the place of worship. The items he bought were then used in the sacred feast before the Lord. This feast was eaten as a household.

Lastly, Levites and the needy were invited to eat this feast with the households. In celebrating this sacred meal, the Levites were not left out. They were invited to participate. In addition, those who could not provide a meal for themselves were invited to join the hosting family in this meal. Usually, the hosting family would send portions of their meal to the needy. What was given to the Levite in the festival tithe was not institutional; it was personal. That means a family would extend an invitation to a Levite's family to join them in the celebration. Families were allowed to share their meal directly with a Levite family. By this tithe, the worshipper shared their blessings personally with a priest or a Levite. The principle was that in

addition to giving to the Temple and the priesthood, the worshipper should also share with a priest at the individual level. This was different from the Levitical or Temple tithe that went to the Levites and Priests as an institution.

Multiple Tithes Under the Law

It is clear that the tithe, which was eaten before the Lord by the worshipper was not the same as the tithe, which was given as the portion of the Levites. There are two different tithing regulations—a first 10 per cent that was for the Levite and another 10 per cent that was enjoyed as a sacred meal before the Lord. This second tithe was known as the Festival tithe. In all, two tithes were to be taken—one for the Levites, and one reserved for the use of the person who gave the tithe.[79] That means there were two types of tithes. Each was 10 per cent, but each was used differently. One tithe was for the Levites; the other was for the festival celebration.

Putting both together, a fifth part was devoted to God out of the people's increase, and only four parts of five were for their own common use. The first tithe was for the maintenance of the Levites, who ministered to them in holy things. But it is the second tithe that is here spoken of, which was to be taken out of the remainder when the Levites had received theirs.[80]

The idea of ancient Israel giving more than one tithe is also established in the historical records of the time. Jewish historian Josephus identified more than one type of tithe in ancient Israel. This is how he describes the first tithe:

> *And besides this, he appointed that the people should pay the tithe of their annual fruits of the earth, both to the Levites and to the priest.*[81]

This is how he describes the second tithe:

> *And let him that has gathered it carry it to the holy city, and spend that, together with the tithe of his other fruits, in feasting with his friends, with the orphans and the widows.*[82]

He then talks about another tithe, which we will look at shortly:

> *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*.[83]

The Levitical tithe is not the same as the Festival tithe. Each was a tithe in its own right but served a different purpose. Any keen observer of the life God envisaged for His covenant people would realize that their lives consisted of working and giving of their all to Him. Giving of offerings defined the existence of God's covenant people. They existed to work and offer worship to God. Every Jew was required by the Levitical Law to pay three tithes of his property: one tithe for the Levites; one for the use of the temple and the great feasts, and one for the poor of the land.[84] They did not simply give a tenth and live the rest of their lives as they wished. They gave far more than 10 per cent of their income to God and offered many sacrifices to Him. This foreshadowed total devotion to God in the church and in our heavenly home, where we will live to wholly worship before the Lord.

The Charity Tithe

Now we move to the third tithe.

> *"At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the Lord your God may bless you in all the work of your hand which you do."*
>
> Deuteronomy 14:28–29

This third tithe was taken once every three years. Usually called the Charity Tithe, it was set up for benevolence. This is the only tithe that was stored in storehouses. The Levitical tithe was given directly to the Levities and priests. The Festival tithe was eaten "*before the Lord*." This third tithe, however, was not immediately given out. It was stored for emergencies. Unlike the Festival tithe, it was not taken to the central place of worship.

The instructions were to "*store it up within your gate*." The purpose of this tithe was to create a storehouse within the tribes, or in close proximity to where the people lived, so that they could meet the needs of the community. So in essence, the Law made provision for both a centralized tithing system as well as a decentralized one. The decentralized tithe was a storehouse for the needy and dispossessed.

There are different views on whether these are three distinct tithing systems or simply three different ways in which the tithe was applied. Some see the Charity Tithe as a variant of the Festival Tithe occurring every third year. The idea is that, for the celebration of the Festival tithe, a family was to use their tithes for a sacrificial meal for two consecutive years out of every three. On every third year the tithe was to be kept within the town and given to the Levite, the sojourner, the orphan and the widow, because they did not possess land.[85] This view sees only two tithes: the Levitical tithe as one, and the Festival tithe/ Charity tithe as the other, which occurred alternatively.

How the Tithe Was Used

What is noteworthy is not so much the number of tithing systems that operated in the Old Testament as the principles they teach— that the tithe must be used to take care of the place of worship and its attendants as well as the community of the faithful and the larger community of those who were in need. Here's the summary of the underlying principles governing how the tithe was used:

1. The tithe took care of the Levites and Priests. This was the primary use of the tithe.

2. The tithe was for celebration and the sharing of fellowship. This was done at the place of worship and embraced all worshippers.

3. The tithe was for meeting the needs of the vulnerable. This was done at the local community.

All three are important ways to understand the use of the tithe then and how we apply that principle in our day.

A final set of instructions on the tithe is found in Deuteronomy 26:12–15:

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

This instruction precedes another instruction on first fruits, which we will look at shortly. For now, let's pay attention to the text before us, which has to do with the declaration that was to be made when the tithe had been presented. Although it is in direct reference to the third-year tithe, it covers all the tithes the person has given. It would seem as if the third-year tithe completed a cycle of tithing that included what was given to the Levites.[86] On the completion of the cycle of tithing, a person would come before God to certify the tithe he has given and then ask for the blessing of the Lord. This was how the tithe was certified. There are seven declarations that each Israelite was required to make truthfully:

1. "I have removed the holy tithe from my house."

This was the first statement made after completing the cycle of tithing. This statement is at the heart of what the tithe was. It was a devoted offering, holy unto the Lord. The word translated as "removed" is *baara* and signifies not only to remove, but to clean out or wipe out. That which was sanctified to God appeared as a debt, which was to be wiped out of a man's house.[87] The tithe was not to stay with the worshipper beyond the time

when it should have been offered to the Lord. It had to be removed. That meant that, practically, a person could not privately save up on the tithe over a long period or accumulate it beyond reason. Whilst the tithe remained with you, you were considered indebted to God.

2. "I have given to the Levite, stranger, fatherless and widow."

This showed the extent of usage of the tithe. It was both a vertical and horizontal offering. It was given up to God and given sideways to the community. It cared for the Levite and priests for the service they rendered to the Lord and also to the stranger, fatherless and widow – those who were most vulnerable. The Levitical tithe was given to the Levitical order; the Festival tithe was shared by families with Levites, strangers, the fatherless and widows. The Charity tithe was stored for distribution by the priests to those it was meant for.

3. "I have not transgressed your commandments nor forgotten them."

This declaration addresses the issue of obedience. In some way obedience to the tithe law signified obedience to the whole Law. If care of the poor was not practiced, obedience to the rest of the Law was negated.[88] The giving of the tithe was a test of obedience to God in all things. Failure to give was considered an act of disobedience to all the commandments of God. It was incumbent on an Israelite to remember to honour this obligation before God. They could not cite forgetfulness as a valid reason for not paying to the Lord what was due Him.

4. "I have not eaten any of it when in mourning."

This and the next two declarations address the negative usage of the tithe. This particular declaration appears to relate to the Festival tithe. The declarant must affirm that they participated joyfully and not mournfully. The worshipper had to eat the tithe with gladness of heart, celebrating the goodness of the Lord and not mourning the personal losses. The tithe is a joyful celebration.

5. "I have not used any of it for an unclean purpose."

Since touching anything dead made the Israelite ceremonially unclean, the person had to be careful not to allow it to be used for any other purpose except that which was commanded by the Lord.

6. "I have not given any of it for the dead."

This has to do with using the tithe for other cultic practices outside of the established practices of the Law. The giver had to affirm that they had not given it for the dead, for the honour of their dead gods, or in hope of making it beneficial to their dead friends or relatives.[89]

7. "I have obeyed the voice of the Lord."

Finally, the declarant had to affirm that he had walked in complete obedience to the commandment of the Lord.

After making these declarations, the giver would then ask for the blessing of the Lord. The blessing would only be effected if the process had been faithfully adhered to.

Hezekiah and Nehemiah's Tithe Reform

As they did with the other Laws of God, the Israelites broke the Laws surrounding the tithes several times. In times of apostasy, they neglected the Laws of God or profaned them to suit the culture and lifestyles of the nations around them. Their serial disobedience eventually led them into captivity in Babylon and Assyria.

King Hezekiah of Judah reigned after the apostate reign of his father King Ahaz. (see 2 Chronicles 28:27) Hezekiah was a revivalist king who restored righteousness and temple worship to Judah. He restored the priesthood and celebrated the Passover as had been commanded by the Lord. One of the highlights of that period of restoration was the restoration of the first fruits and tithes for the upkeep of the priests and Levites.

> *Moreover he commanded the people who dwelt in Jerusalem to contribute support for the priests and the Levites, that they might devote themselves to the Law of the Lord. As soon as the*

commandment was circulated, the children of Israel brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything. And the children of Israel and Judah, who dwelt in the cities of Judah, brought the tithe of oxen and sheep; also the tithe of holy things which were consecrated to the Lord their God they laid in heaps. In the third month they began laying them in heaps, and they finished in the seventh month.

2 Chronicles 31:4–7

The response of the people was overwhelming. They gave in "heaps." They gave the first fruits and then the tithe of everything, responding to the king's order enthusiastically. In less than four months Azariah, the high priest, reported that the priests had an overabundance of food. Hezekiah blessed Yahweh and his people. Under royal directive, the storage rooms in the temple were prepared to house the surplus contributions and consecrated things. Levitical officers were appointed to oversee collection, storage and distribution of these gifts.[90]

This is the summary of King Hezekiah's reign:

Thus Hezekiah did throughout all Judah, and he did what was good and right and true before the Lord his God. And in every work that he began in the service of the house of God, in the Law and in the commandment, to seek his God, he did it with all his heart. So he prospered.

2 Chronicles 31:20–21

Note the results of Hezekiah's obedience: he prospered.

As part of Nehemiah's reforms during the return from captivity, the offering of first fruits and tithes was renewed. After hearing the words of the Law and leading the nation into repentance they set about to restore the services of the Lord by taking care of the caretakers of the house of the Lord.

And we made ordinances to bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, to the house of the Lord; to bring the firstborn of our sons and our cattle, as it is written in the Law, and the firstborn of our herds and our flocks, to the house of our God, to the priests who minister in the house of our God; to bring the firstfruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God; and to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities. And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes; and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse. For the children of Israel and the children of Levi shall bring the offering of the grain, of the new wine and the oil, to the storerooms where the articles of the sanctuary are, where the priests who minister and the gatekeepers and the singers are; and we will not neglect the house of our God.

Nehemiah 10:35–39

First, we see again a pattern of the giving and dedication of the first fruits to God. This was followed by the giving of tithes to the Levites and priests. Then we see the Levites bringing a tithe of the tithe to the storehouses. The Levites, having received a tenth of all land produce, were required to give a tenth of this to the priests.

The Levites were charged with the additional obligation to carry the tithes when received, and deposit them in the temple stores, for the use of the priests.[91]

They ended with a proclamation: *We will not neglect the house of our God*. Every true revival amongst God's people must commit to this declaration of Nehemiah. We must not neglect the house of our God and the services that go on there. Part of the sign that the people have truly returned to the Lord was in giving of the first fruits and tithes.

Significance of the First Fruits Offering

The first fruits were the original offerings. For Israel, the concept of "first fruits" meant putting the Lord first in every area of life. That included the harvest, the shepherding of flocks and childbearing— especially in regard to the feasts and sacrificial system of the Law of Moses.[92] It is the foundational offering. Every other offering stood on the foundation of the first fruits offering.

The account of Abel's offering established the first principles for an offering accepted by God: *Abel also brought of the firstborn of his flock and of their fat. And the Lord respected Abel and his offering.* (Genesis 4:4) Abel's offering was set apart from Cain's offering. God made a clear differentiation between the two men and their offerings and showed what was His preference.

The Spirit of the First Fruits

Any offering that pleases God must have the "spirit" of the first fruits. Noah's offering was a first fruits offering. He stepped out of the ark and gave the first to God. Abraham's tithe was a first fruits offering. He gave the first of the spoils of war to Melchizedek. The pattern runs through Scripture, and it is the offering of the produce of the land, being the first and best of the crops, given in acknowledgment of God's abundant blessings. The term is also used metaphorically to indicate the first of a much larger group that is to follow, such as those who will be raised from the dead.[93] The first fruits offering is not just about a particular amount as it is a spirit – an attitude. It is the attitude of our heart toward God. It is not about material offerings but a deeper spiritual offering of our hearts to the Lord.

Two different words are translated "first fruits" in the Law. These two words express the full idea of what the first fruits represent.

The first word is bikkûrîm, specifically referring to first-ripe grain and fruit, which was harvested and offered to the Lord. This term always appears in the masculine plural, and it may refer generally to the first produce of the soil.[94] It focuses on the offering as an early offering—the first in a sequence.

The second word is *reʾšıt,* which is usually translated "first" or "beginning" of a series. In a special sense, it can mean "choicest," with specific reference to processed produce rather than produce in the raw state.[95] This focuses on the high quality of the item that is presented as first fruits to God. The first fruits therefore are given early in sequence and given in quality.

The spirit of the first fruits is threefold:

Giving to God, first. This refers to the priority we give God in our giving. This is what Noah and Abraham did. They gave to God first. That is the acceptable spirit for giving to the Lord. He must be number one. We give first to Him before all others – whether it is our time, talent or treasures.

Giving the first to God. This refers to prioritizing the quality we give to God. The spirit of the first fruits is that whatever we give to the Lord will be something that is of value to us.

Giving the fat to God. This refers to being extravagant in giving to God. The spirit of the first fruits is that we should not withhold when we give to God. Abel did not withhold the fat. Likewise, we should give extravagantly to the Lord.

The qualities above should be the spirit for every offering. The tithe should be given with the spirit of the first fruits; a burnt offering should be given with the spirit of the first fruits; a peace offering should be given with the spirit of the first fruits. No matter what the offering is, the spirit with which we make our offering should be of the same spirit as Abel, Noah and Abraham.

The Practice

Having set out the spirit of the first fruits, we will now look at the practice of giving the first fruits under the Law. First fruit offerings could include produce either in its natural state or prepared or processed in some way—such as dough, bread, wine, olive oil, wool.[96]

In acknowledgement that Yahweh owned the land as well as the crops produced on it, and also that He brought Israel into the land, the first part of the crop was to be transferred to God before the rest could be consumed. Without that transfer, there could be no blessing on the rest of the crop. The first fruits did not have a definite quantity as did the tithe. It was more of a symbolic offering that showed a people's readiness to commit the best part of what they had to God. It also showed that they placed the Lord first in their lives.

After the Passover, God laid out the first principles for the first fruits:

> *Then the Lord spoke to Moses, saying, "Consecrate to Me all the firstborn, whatever opens the womb among the children of Israel, both of man and beast; it is Mine."*
>
> Exodus 13:1–2

> *"And it shall be, when the Lord brings you into the land of the Canaanites, as He swore to you and your fathers, and gives it to you, that you shall set apart to the Lord all that open the womb, that is, every firstborn that comes from an animal which you have; the males shall be the Lord's."*
>
> Exodus 13:11–12

Because the Lord took Israel as His firstborn son, it cost the firstborn sons of Pharaoh and the rest of Egypt to redeem Israel from bondage. That was the message God asked Moses to deliver to Pharaoh:

> *Then you shall say to Pharaoh, 'Thus says the Lord: "Israel is My son, My firstborn. So I say to you, let My son go that he may serve Me. But if you refuse to let him go, indeed I will kill your son, your firstborn."*
>
> Exodus 4:22-23

The whole nation of Israel was God's firstborn. That meant that Israel was the first nation the Lord called to Himself in the process to restoring

mankind to Himself after the fall of Adam and Eve. The process of restoration started with the call of Abraham leading to the election of Jacob and the 12 sons who became the tribal leaders of the nation of Israel. Israel was called out of Egypt to model God's rule over a nation. They were the first to be so called by the Lord so that, through them, the rest of the nations would return to God. To show that the whole nation was His firstborn, God required that the firstborn sons of Israel should be consecrated to Him. In addition, the firstborn of all animals were His:

> *"that you shall set apart to the Lord all that open the womb, that is, every firstborn that comes from an animal which you have; the males shall be the Lord's."*
>
> Exodus 13:12

In addition, the first produce of their crops and labour also belonged to God:

> *"The first of the firstfruits of your land you shall bring into the house of the Lord your God."*
>
> Exodus 23:19

All of these indications of first things being dedicated to God underlie the significance God attaches to the whole concept of first fruits.

In the Law, God established the first fruits as both a feast and an offering. It was the second feast of Israel coming after the Feast of Unleavened Bread, or Passover. It occurred around the month of April into May and heralded the harvest of the first grains of the land - usually barley. It was mainly a grain offering accompanied by a lamb. The idea was not to offer all of the first crops but to take a portion of the first crops and offer it before partaking of the rest of the harvest. Although it was a grain offering, it echoed the offering of Abel by giving the first and best to God. In a true sense, it signalled the giving of one's heart to the Lord.

> And the Lord spoke to Moses, saying, "Speak to the children of Israel, and say to them: 'When you come into the land which I give to

> you, and reap its harvest, then you shall bring a sheaf of the firstfruits of your harvest to the priest. He shall wave the sheaf before the Lord, to be accepted on your behalf; on the day after the Sabbath the priest shall wave it. And you shall offer on that day, when you wave the sheaf, a male lamb of the first year, without blemish, as a burnt offering to the Lord. Its grain offering shall be two-tenths of an ephah of fine flour mixed with oil, an offering made by fire to the Lord, for a sweet aroma; and its drink offering shall be of wine, one- fourth of a hin. You shall eat neither bread nor parched grain nor fresh grain until the same day that you have brought an offering to your God; it shall be a statute forever throughout your generations in all your dwellings."
>
> Leviticus 23:9–14

The Feast of First Fruits celebrated the blessing of fruitfulness. The ceremony acknowledged God as the real author of all the land's produce by making a representative presentation of the crops to Him, thereby consecrating them.[97] The offering to be made included the first fruits of the first grain harvest of the land and a male lamb of the first year. In addition to the first grain and the lamb, flour is mixed with oil and wine and offered at the altar. It showed the worshipper was submitting the first of his harvest on the altar of the Lord. The priest took the first sheaf of barley from the field and waved it as an offering before the Lord. This was a token that the first and the best belonged to God, and it was done before Israel reaped the harvest for themselves.[98]

Waved offerings were devoted offerings. When an offering was either waved or heaved, it demonstrated that the offering had been lifted up to the Lord and now belonged to Him. Only He would determine how the offering was to be used. It was only after that offering had been waved before the Lord and devoted to Him that the worshipper could eat from the rest of the first harvest. The principle is that you recognize the Lord and give to Him first before you partake of what He has blessed you with. The offering was representative of the heart of the worshipper. The first fruits were part of the priest's portion:

> And this shall be the priest's due from the people, from those who offer a sacrifice, whether it is bull or sheep: they shall give to the priest

> the shoulder, the cheeks, and the stomach. The firstfruits of your grain and your new wine and your oil, and the first of the fleece of your sheep, you shall give him. For the Lord your God has chosen him out of all your tribes to stand to minister in the name of the Lord, him and his sons forever.
>
> Deuteronomy 18:3-5

As it was with the tithe, the giving of the first fruits was also concluded with a declaration: after you had given with your hand, you were to make a declaration with your mouth.

The priest took the offering out of the hand of the worshipper and placed it before the altar of God, just as other ancient worshippers had done in the past, bringing their offerings before the Lord. Then the worshipper was to make his deeply moving declaration before the Lord.

> *And you shall answer and say before the Lord your God: "My father was a Syrian, about to perish, and he went down to Egypt and dwelt there, few in number; and there he became a nation, great, mighty, and populous. But the Egyptians mistreated us, afflicted us, and laid hard bondage on us. Then we cried out to the Lord God of our fathers, and the Lord heard our voice and looked on our affliction and our labor and our oppression. So the Lord brought us out of Egypt with a mighty hand and with an outstretched arm, with great terror and with signs and wonders. He has brought us to this place and has given us this land, 'a land flowing with milk and honey'; and now, behold, I have brought the firstfruits of the land which you, O Lord, have given me." Then you shall set it before the Lord your God, and worship before the Lord your God. So you shall rejoice in every good thing which the Lord your God has given to you and your house, you and the Levite and the stranger who is among you.*
>
> Deuteronomy 26:5–11

This was a deeply meaningful declaration made to crown the giving of the first fruits. The words were very rich with history and symbolism. The declaration (saying) was the explanation of the basket with the first fruits,

as a completed actual acknowledgment of the possession of the land, and as an expression of corresponding gratitude.[99] It showed the reason why the worshipper had come to offer his first to the Lord.

The first part of the declaration was historical. It traced the journey of Jacob – "*my father was a Syrian ready to die* "—his journey with his sons to Egypt.

The second part of the declaration rehearsed the process of Israel becoming a nation and their sufferings and afflictions in Egypt.

The third part of the declaration spoke about the cries of the people and God's response to their prayers.

The fourth part recounted God's powerful deliverance of Israel from bondage with signs and wonders.

The fifth part of the declaration acknowledged the land they lived on as a favour of divine providence in fulfilment of God's promises.

In consequence of all of these declarations, the worshipper was to present his first fruits to the Lord and worship Him and rejoice in the Lord.

These declarations that the worshipper made as he presented his first fruits to the Lord profoundly expressed his deep appreciation to the Lord as the reason for his offering. It was not an offering for forgiveness of sin or a petition for a special favour. It was simply a show of gratitude to the Lord for the journey He had brought His people through. It acknowledged God's hand in the story of His people. It recognized His providence through the most difficult moments and accepted His bounty in "*the land flowing with milk and honey*." The worshipper saw all of the blessings he had received as benefits from the Lord and His goodness alone. The message from the worshipper to the Lord was, "Lord, You're my Number One."

That should be our declaration. We are His first fruits, and we present our first fruits as a token of who we are to Him.

In the New Testament, the concept of the first fruits takes on a much fuller and deeper meaning. It is applied to Christ Himself and believers. Just as Israel is God's first fruits in the Old Testament, Christ and all believers are God's first fruits in the New Testament.

Jesus Christ is the first fruits of the resurrection.

> *But now Christ is risen from the dead, and has become the firstfruits of those who have fallen asleep. For since by man came death, by Man also came the resurrection of the dead. For as in Adam all die, even so in Christ all shall be made alive. But each one in his own order: Christ the firstfruits, afterward those who are Christ's at His coming.*
>
> 1 Corinthians 15:20–23

Those who are born again are the first fruits of God's creation.

> Of His own will He brought us forth by the word of truth, that we might be a kind of firstfruits of His creatures.
>
> James 1:18

Those who have received Christ have received the first fruits of the Spirit.

> For we know that the whole creation groans and labors with birth pangs together until now. Not only that, but we also who have the firstfruits of the Spirit, even we ourselves groan within ourselves, eagerly waiting for the adoption, the redemption of our body.
>
> Romans 8:22–23

Let's now move to the New Testament.



CHAPTER 8

The New Testament

Perhaps one of the greatest areas of confusion in the body of Christ is the understanding of how the Old and New Testaments fit together.

Some go so far as to suggest that the God of the Old Testament is an entirely different deity from the God of the New Testament. They see the Law of God, Israel's violent conquest of the Promised Land and the harsh rhetoric of the prophets as being at odds with Jesus, who taught loving one's enemies and turning the other cheek and who often broke with the religious traditions of the Old Testament as practiced in His day. The truth is that God remains the same. However, the actions of man and God's relationship with man changes.

As we attempt to discern how Old Testament principles are fleshed out in the New Testament church, the same confusion infects our understanding of tithes, offerings and first fruits. In this chapter, we will explore the first New Testament offerings. As we do, we must remember that although the Gospels which give account of the birth and life of Jesus, are part of the New Testament Scriptures, Christ Himself was born under the Law.

> *But when the fullness of the time had come, God sent forth His Son, born of a woman, born under the law, to redeem those who were under the law, that we might receive the adoption as sons.*
>
> Galatians 4:4–5

Christ was born under the Law to redeem those who were under the Law. The Gospels, therefore, have a direct link to the Old Testament. Matthew's Gospel alone directly cites or alludes to the Old Testament at least 129 times. Eighty-nine of these references are preceded by the phrase, *"*in order that it might be fulfilled which was spoken of the Lord by the prophet*,"* or some similar expression.

There are approximately 63 such clear references in Mark and about 100 in Luke. As for the Fourth Gospel, scholars agree that it cannot truly be understood without the Old Testament because it is saturated with Old Testament thoughts, imagery and language. More than "literary dependence" is involved.

An examination of the hundreds of references in the four Gospels will show that their authors regarded the events of the New Testament as the consummation of a redemptive history that began where the Old Testament narrative begins. Jesus Christ in the New Testament is indeed both the Messiah of Israel and the hope of the nations of whom the Old Testament prophesies.[100]

It is very important that we do not read the Old and New Testaments with rigid walls of separation. The same God rules in both Testaments. In one He makes a promise, in the other He fulfils the promise. In one He shows us a shadow, in the other, He gives us the real image. The Old Testament points forward to the New Testament; and the New Testament points backward to the Old Testament. Each is part of the other.

In determining the principles for Christian financial stewardship, we started with the first principles of Abel and journeyed through the stories of Noah, Abraham and the giving of the Law. Now we have to see how all of that works in the life of Christ, the early New Testament church and today's church. In digging through the biblical principles behind our traditions—or dismantling the human traditions that don't actually have their root in biblical principles—we often need to look backward before we can move forward. So as we did with the Old Testament, so we will do with the New Testament by starting with the first offerings recorded there.

The First Offering

The first offering recorded in the New Testament relates to Jesus' birth and closely parallels the first offering recorded in the Old Testament. Again, we must note that in identifying a particular offering as the first in the New Testament, we are only dealing with what is recorded in Scripture. It is most likely that several offerings were made prior to the incident we are going to look at, but they were not explicitly recorded for us. For example, Luke's

account of the angel's visitation to Zacharias to announce John's birth shows Zacharias in the temple:

> *So it was, that while he was serving as priest before God in the order of his division, according to the custom of the priesthood, his lot fell to burn incense when he went into the temple of the Lord.*
>
> Luke 1:8-9

The passage shows Zacharias performing his routine service as a priest and not deliberately bringing an offering to God.

The first intentional offering that is given in the New Testament is the offering that was made by Jesus' earthly parents after His circumcision. Two offerings are mentioned: the presentation of Christ and the purification of Mary.[101]

> *And when eight days were completed for the circumcision of the Child, His name was called Jesus, the name given by the angel before He was conceived in the womb. Now when the days of her purification according to the law of Moses were completed, they brought Him to Jerusalem to present Him to the Lord (as it is written in the law of the Lord, "Every male who opens the womb shall be called holy to the Lord"), and to offer a sacrifice according to what is said in the law of the Lord, "A pair of turtledoves or two young pigeons."*
>
> Luke 2:21-24

In natural sequence, the presentation of the infant Jesus to God takes precedence over the end of Mary's period of uncleanness. In the text, the purification ended before the child was taken to Jerusalem, but the redemption of a firstborn son took place 30 days after the birth of the child:

> *And those redeemed of the devoted things you shall redeem when one month old.*
>
> Numbers 18:16

The parents of Jesus combined the redemption of the firstborn ritual (which took place after 30 days) with that of the purification of the mother (which took place after 40 days).

Mary and Joseph went with their first-born Son to Jerusalem to present Him to the Lord in accordance with the Law. They knew the law of the first fruits so they came to Jerusalem to present their first fruits to God. This principle was instituted in Exodus 13:

> *Then the Lord spoke to Moses, saying, "Consecrate to Me all the firstborn, whatever opens the womb among the children of Israel, both of man and beast; it is Mine."* (vv. 1-2)

God's entitlement to all first-born humans and animals has its root in the Exodus when God struck the firstborn of Egypt to deliver Israel from bondage. As a result, the first of everything that Israel produced was to belong to God, because of what He had done for them. This instruction literally meant that every first male child was set apart to be in service to the Lord.

This was later revised, and God required the tribe of Levi in lieu of the firstborn of the families in the other tribes.

The presentation of Jesus to God took place about 40 days after He was born.[102] Because the natural ancestry of Jesus was from the tribe of Judah, He was not going to be directly enlisted into the priesthood. Even so, although the firstborn of other tribes were no longer required to become priests, they were to be dedicated to God. Jesus was the first offering to open the New Testament era.

The practice of redeeming the first-born males of non-Levites required that, in addition to presenting the child before the Lord, a financial offering of five shekels was to be given. (see Numbers 18:15–16) Every first-born son had to be presented to Jehovah as belonging to Him in a special sense, namely to be a priest of the Lord. But since the priesthood had been allotted to the tribe of Levi, first-born sons were to be redeemed or bought back from the Lord for the price of five shekels—about two and a half dollars in today's money.[103]

There is no clear indication from the text that Jesus was redeemed for the required five shekels. The omission may be deliberate to demonstrate two notions: first that Christ the Redeemer did not need to be redeemed and secondly that although He was exempted from the Levitical priesthood, He was still *called by God as High Priest "according to the order of Melchizedek*." (see Hebrews 5:10) The birth of Christ signalled the renewal of the original pre-Levitical priesthood: the order of Melchizedek.

There are important similarities as well as differences between the offering the parents of Jesus made and the first accepted offering given by Abel.

- Both gave of their first fruits.
- Both presented their first fruits before the Lord.
- Abel offered the first fruits of his flock; Mary and Joseph offered the first fruits of their bodies.
- Abel offered animals; Mary and Joseph offered their child—a human being.
- Abel's offering died through the offering; Mary and Joseph's offering lived through the offering.

By the act of offering Jesus Christ as first fruits to the Lord, the Scriptures are emphasizing that both in the Old Testament as well as the New Testament, the acceptable offering must be a first fruits offering. We must offer to God that which is first to us – in order of priority and prize. The spirit of the first fruits is the foundation for biblical offerings. It is not just about the particular offering but the principle and spirit of the offering – the heart and mindset behind our offerings. Whether it is a lamb or a turtledove, it must carry the spirit of the first fruits – the first and best.

The second offering in the New Testament is recorded in the same passage—the offering for Mary's purification. Mary and Joseph had an option to offer a lamb if they could afford it. If they could not, then they had to offer either doves or pigeons. This offering was not for Jesus, but for His mother, who needed to be purified after giving birth, and the Law required her to wait 40 days to do so. If they offered two doves, one of the doves was used as a burnt offering, and the other was used as a sin offering. We find God's instructions related to these offerings in Leviticus 12:6-8:

> *"When the days of her purification are fulfilled, whether for a son or a daughter, she shall bring to the priest a lamb of the first year as a burnt offering, and a young pigeon or a turtledove as a sin offering, to the door of the tabernacle of meeting. Then he shall offer it before the Lord, and make atonement for her. And she shall be clean from the flow of her blood. This is the law for her who has borne a male or a female. And if she is not able to bring a lamb, then she may bring two turtledoves or two young pigeons—one as a burnt offering and the other as a sin offering. So the priest shall make atonement for her, and she will be clean."*

Notice that Mary did not offer a lamb; she and Joseph offered either turtledoves or pigeons. We can infer from this that they were not a wealthy family. They couldn't afford a lamb, so they were allowed to give turtledoves. Although they were poor, their situation didn't exempt them from giving an offering to the Lord—they could not come to God empty handed. The Law provided a way for them, as well as others of modest income, to fulfil the requirements of the Law according to their economic strength.[104]

This offering was a response to Mary's deliverance from death, both due to the prevalence of women dying in childbirth and the symbolism of the deathlike process of giving birth itself. She had been delivered from death and had produced life, and the offering acknowledged God's provision and protection. In this way, it was similar to the sacrifice Noah offered up after the flood—both were thanksgiving offerings for deliverance. Noah offered clean animals to the Lord. Mary offered to cleanse herself from the blood of her previous childbirth, so she could continue to have more children. Similarly, after Noah made the offering of clean animals, the earth was made ready to produce again.

The first two offerings recorded in the New Testament mirror the first two offerings in the Old Testament, first from Abel and then from Noah. As we look deeper, we find even more parallels between the Old and New Testaments.

Gold, Frankincense, and Myrrh

The third offering recorded in the New Testament took place approximately two years after Jesus' birth.[105] Mary and Joseph had left the stable where Jesus was born and were probably living in their own house in the city of Bethlehem. They were paid an august visit by wise men:

> *Now after Jesus was born in Bethlehem of Judea in the days of Herod the king, behold, wise men from the East came to Jerusalem, saying, "Where is He who has been born King of the Jews? For we have seen His star in the East and have come to worship Him."*
>
> Matthew 2:1

When the wise men came to Herod with this unusual request, Herod was not happy. You simply don't ask a reigning king for directions to his rival, so you can pay tribute to the young upstart. Herod deceptively sought to use the wise men to lead him to where the star pointed so he might eliminate the infant king. An angel warned Joseph about Herod's plans, and the family fled to Egypt. Enraged, Herod ordered the execution of all the little boys in and around Bethlehem, in hopes of exterminating any potential competitors to his throne. But before they left, the wise men found the family and worshipped Jesus, no longer a baby, but a young child.

> *When [the wise men] saw the star, they rejoiced with exceedingly great joy. And when they had come into the house, they saw the young Child with Mary His mother, and fell down and worshiped Him. And when they had opened their treasures, they presented gifts to Him: gold, frankincense, and myrrh.*
>
> Matthew 2:10-11

Scripture tells us the wise men, or Magi, came from the East and therefore had travelled a long distance. The Magi were not kings but a combination of wise men and priests probably from Persia.[106] They began their journey when Jesus was born and had been traveling for two years. When they reached Bethlehem and saw the child Jesus, they made an offering to God—an offering of value and honour. Their gift was not for deliverance, purification or to seek God's favour. They were making an

offering to a king—as evidenced in their question to Herod: "Where is he who has been born king?"

The Offerings to Jesus

The first recorded offering to Jesus in the New Testament is the offering of the Magi. Interestingly, they were not Jews. They were "unbelievers," far removed from the covenant of God with Israel, yet they recognized the birth of the Messiah while the rest of Israel lived in oblivion. The significance of their appearance is twofold: they followed a strange star all the way to Bethlehem, where Jesus had been born, and they came from far away to worship Him.[107] They came prepared to search for and worship—to bow to a new king. The people near to the promise were unaware of its fulfilment; the people far from the promise sought to see its fulfilment. It shows the religious condition of Israel. Even though the shepherds had spread abroad the news, evidently few Jews had paid any attention to it, else the wise men would not have had to enquire so diligently.[108]

Let's pay closer attention to the passage recounting the presentation of gifts to the Lord:

> *And when they had opened their treasures, they presented gifts to Him: gold, frankincense, and myrrh.*
>
> Matthew 2:11

The wise men "opened their treasures." The Greek word translated "treasures" is "what is deposited," "store," "treasure," "place of storage," "warehouse," "treasure chamber" or "chest."[109] The first recorded gifts given to Jesus in the New Testament came from "treasures opened." The word used is in the plural. That means the Magi had travelled with more than one 'treasure chamber or chest'. This makes sense. They had seen the star of a rising king and had set out to worship Him, so they carried appropriate gifts in quantities that befitted a king.

Traditional art depicts three men approaching a baby in a manger holding gifts in their hands, but this does not seem accurate in the light of

the scriptural text. What they offered would most likely have been of a larger quantity.

Additionally, there weren't necessarily three wise men—there could have been two, or 20 or even 50 – we don't know. And they weren't holding a little gold, myrrh and frankincense in their hands. This was an entourage of significant persons who opened their *thésauros*— their treasures, *plural*. They had been travelling with the treasures for two years, and they would not have bothered leaving their kingdom and travelling for two years in search of an elusive king to deliver an ounce of gold or a teaspoon of myrrh.

As we have done in our study so far, we learn that these incidents of "firsts" are very important in establishing precedence. Our offering to the Lord must represent our treasure. It must come from a place of value. It must also come from something that is stored up. As it was in the Old Testament, our offerings must be given before the Lord. The Magi moved from where they were to where the Lord was, to offer to Him what they had stored up. They moved their treasure from where they were to where He was. Their actions set out principles for New Testament offerings.

The pattern that started with Abel, Noah, Abraham and the Law is now affirmed in the New Testament. What we give to God must come from a sense of value or honour that says to Him, "You're the first in our hearts."

We know where the offerings the Magi presented came from—their treasures or storehouses. So now, what came out of those treasures? If an item comes from a treasure house, it must be a treasure. You cannot open a treasure house and give out a "non-treasure."

The Gifts

Each of the items presented by the Magi to Jesus had roots in the system of worship established under the Old Testament. It is therefore, important that the symbolism of the items presented be seen in the light of their use under the Law.

The first offering Jesus received was an offering of gold. That is the first mentioned offering given to our Lord in the New Testament. It is an offering that sets the tone for what is worthy to be given to Him.

Gold

The most valuable of all metals, gold was indicative of wealth and prosperity in biblical times.[110] It is generally considered the king of all metals. The Ark of the Covenant was overlaid with pure gold, the lampstand and cherubim were made of hammered gold and gold thread was used for the ephod of the High Priest.

> *And they shall make an ark of acacia wood; two and a half cubits shall be its length, a cubit and a half its width, and a cubit and a half its height. And you shall overlay it with pure gold, inside and out you shall overlay it, and shall make on it a molding of gold all around. You shall cast four rings of gold for it, and put them in its four corners; two rings shall be on one side, and two rings on the other side. And you shall make poles of acacia wood, and overlay them with gold.*
>
> Exodus 25:10-13

In Solomon's temple the entire inner sanctuary was overlaid with gold. The New Jerusalem is built with pure gold.

In Scripture, gold is used to represent something that is very valuable. When one gives a gift of gold, he or she is communicating a sense of high value to the receiver. It is the first item God requested for as an offering from Israel:

> *Then the Lord spoke to Moses, saying: "Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering. And this is the offering which you shall take from them: gold, silver, and bronze."*
>
> Exodus 25:1-3

It is also the first gift that was given to Christ in the New Testament. By giving gold out of their treasure houses, the Magi were communicating the value and weight of honour that they had for the Lord.

Frankincense

Frankincense is a resin used as a sweet-smelling perfume. In the Old Testament, frankincense was used primarily for worship. It was one of the ingredients used in making incense for the tent of meeting. Frankincense was also used with the grain offerings and the bread offerings.[111]

> *And the Lord said to Moses: "Take sweet spices, stacte and onycha and galbanum, and pure frankincense with these sweet spices; there shall be equal amounts of each. You shall make of these an incense, a compound according to the art of the perfumer, salted, pure, and holy."*
>
> Exodus 30:34-35

The English name frankincense is derived from an old French phrase meaning, "pure incense."[112] Like gold, it was very precious and expensive. It was used in the grain and bread offerings in the Old Testament. When it was burnt with an offering, it became a memorial before the Lord – an offering that is not forgotten:

> *And you shall put pure frankincense on each row, that it may be on the bread for a memorial, an offering made by fire to the lord.*
>
> Leviticus 4:7

It was excluded from the sin offerings. (see Leviticus 5:11) Adding frankincense to the offering of gold memorialized the offering of the Magi before God. It perfumed the offering or made the offering a sweet-smelling sacrifice before God.

Myrrh

In the Old Testament, myrrh was usually used with frankincense for worship and also as a perfume. The two worked together. It was one of the ingredients for the anointing oil used in the tent of meeting.[113]

> *Also take for yourself quality spices—five hundred shekels of liquid myrrh, half as much sweet-smelling cinnamon (two hundred and fifty shekels), two hundred and fifty shekels of sweet-smelling cane, five hundred shekels of cassia, according to the shekel of the sanctuary, and a hin of olive oil.*
>
> Exodus 30:23–24

The suggestion that the presentation of myrrh represented the death of Christ cannot be upheld in the context of the passage. To imagine the Magi consciously presenting a symbol of death to a newborn king would be far-fetched. The significance of the myrrh should therefore be seen in its Old Testament context instead of a later reading of events in the life of Christ. In the Old Testament, myrrh was used as a sweet smelling perfume in the preparation of the anointing oil for the High Priest. Although the account of the visit of the Magi does not immediately assign a meaning to any of the items presented to the Lord, we can infer that the offering of myrrh most probably signified Christ as the anointed one.[114] After all He is Christ, "The Anointed One."

The gold used in the temple spoke of God's glory. The frankincense spoke of the ministry of the priest. The myrrh spoke of the anointing on the priest. It would appear by the gifts they gave that the Magi did not see the infant Christ as only a king but also as a priest.

Since these are the first offerings or gifts directly given to Christ, we must pay attention to their significance as they will help us determine what we should bring to Him in our offerings.

There were three aspects of the wise men's encounter with Jesus:

1. Work

The first principle we learn from the Magi is the effort they put into what they did. They travelled a long distance over a long period of time,

searching for the newborn King. They did not passively sit around their homes and wish Him well. They knew He had been born, and they used all the learning and skills they had acquired to seek for Him. We learn from them that seeking Jesus requires effort. Giving to Jesus requires effort.

2. Worth

They gave gifts that were worthy. "*For where your treasure is, there your heart will be also*" (Matthew 6:21) We cannot claim to truly love the Lord and be careless about what we give to Him. We cannot claim to truly love the Lord and argue about how much to give Him. If we truly love Him, we will give Him an offering that is worthy.

> *Therefore your gates shall be open continually; they shall not be shut day or night, that men may bring to you the wealth of the Gentiles, and their kings in procession.*
>
> Isaiah 60:11

3. Worship

Finally, their gifts to Jesus demonstrated that the wise men were honouring Him as King. When we recognize Jesus as King, we do as the wise men did: we worship, open our treasures and then we give. If you don't worship, you don't give. And if you don't give, you have not honoured Jesus' office as King.

This is where true giving begins. Giving starts with a heart of worship. If you don't know how to worship God, you won't know how to give to Him. What you worship, you will finance. Everybody finances something. If you want to track what people worship, follow where their money goes.

The significance of the wise men's honour for Jesus is demonstrated by the types of gifts they gave Him. These were not gifts for a baby, such as a doll or a rattle. The wise men didn't bring toys, because they were not giving gifts to a mere child.

Their offerings indicate that they recognized Jesus' priestly role, as well as His status as King. The offerings of the wise men parallel Abraham's offering to Melchizedek, who was also both a king and a priest.

As Abel gave a first fruits offering to God in recognition of the Creator's ownership of the earth and its produce, Mary and Joseph dedicated Jesus in the temple, acknowledging is firstborn status. Noah's sacrifice was given in gratitude to God for His deliverance from God's judgment and also brought purification to the first inhabitants of the world after the flood. Likewise, Mary and Joseph brought an offering of turtledoves that pointed to Mary's deliverance in childbirth and for purification, fulfilling the Law's requirement for new mothers. Finally, Abraham's offering to Melchizedek and the wise men's gifts reflect the givers' acknowledgment of the recipient's role as both king and priest.

Parallels in Old and New Testament Giving

	First accepted offerings recorded in Old Testament	First offerings recorded in New Testament
First fruit	Abel	Jesus
Purification and deliverance	Noah	Mary
Offering to king and priest	Abraham to Melchizedek	Wise men to Jesus

In all of these accounts we see Old Testament practices given deeper meaning and significance in the New Testament. In doing this, Scripture is not only creating narrative parallels between the two covenants, but is pointing to principles that can guide us as we respond to God in offerings.



CHAPTER 9

Jesus on Tithes and Offerings

One of the biggest misunderstandings about Jesus is that His teachings were all about wiping out rules and regulations and making serving God easier. The idea is that the Law was a difficult way to please God so Jesus came to give us an easier way. Jesus Himself had to deal with this error when He said,

> *"Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill."*
>
> Matthew 5:17

This statement was made as part of the Sermon on the Mount, the longest recorded teaching of Jesus. Let's try to understand what that statement means, "I did not come to destroy but to fulfil." The word "destroy" carries the idea of "throwing *down*" and "demolishing."[115] But Jesus clearly stated that He did not come to throw down the Law. That means the Law is not going to be taken out and thrown away or be rendered null and void. That is not what Jesus came to do. So, if He did not come to uproot and throw away the Law, what did He come to do with the Law? He answers that Himself: "to fulfil" it. The word "fulfil" carries the ideas of " to *complete*" or "to *fill*."[116] He came to bring the Law to its rightful completion.

Christ made clear that He was not contradicting the Law neither was He preserving it unchanged. He came "to fulfil" it—bringing the Law to its intended goal.[117] The Law was not a mistake or afterthought. It was part of God's process of leading us to Himself. It came from Him to His people. It was a promise – a promissory note.

Like a cheque given in payment for a debt, when a trusted cheque is issued, the debt is at that moment considered paid, however, the cheque has to be cashed for the transaction to be fulfilled. Using this analogy, the Law was the cheque; Christ was the cash received. Without the cheque, no money can be cashed; after the cheque was cashed, the cheque was then used for record purposes and evidence of the process that produced the cash. The intended goal of the Law was fulfilled in Christ. We cannot fully understand the New Testament until we fully understand the principles and promises of the Old Testament.

In spite of Jesus' clear upholding of the Law, people often thought His criticisms of the scribes, Pharisees and Sadducees amounted to a dismissal of the Law of Moses or anything that preceded His coming. This could not be further from the truth. If we examine Jesus' words and actions more closely, we will see that His disagreement with the religious leaders of His day was not with the Law but with their hypocrisy and the human traditions and regulations that they taught. Many of the teachings had actually come to replace the Law. By the time Jesus began His earthly ministry, various religious groups had emerged, such as the scribes and Pharisees. The *scribes* were the men who worked out these rules and regulations. The *Pharisees*, whose name means "*the separated ones*," were the men who had separated themselves from all the ordinary activities of life to keep those rules and regulations.[118]

Listen to how Jesus described the religious leaders of His day:

> *"For they [the Pharisees] bind heavy burdens, hard to bear, and lay them on men's shoulders; but they themselves will not move them with one of their fingers."*
>
> Matthew 23:4

> *"Hypocrites! Well did Isaiah prophesy about you, saying: 'These people draw near to Me with their mouth, and honour Me with their lips, but their heart is far from Me. And in vain they worship Me, teaching as doctrines the commandments of men.'"*
>
> Matthew 15:7-9

Jesus lived at a time when serving God had become a matter of keeping thousands of legalistic rules and regulations. In many instances, these petty rules and regulations had become more important than the original Law itself. The scribes and Pharisees had elevated rules as matters of life, death and eternal destiny. Clearly, Jesus did not mean that not one of these man-made rules and regulations was not to pass away—repeatedly He broke them Himself, and repeatedly He condemned them.[119] The Law Jesus came to fulfil was the one given by God to Moses as a covenant with His people.

It could even be argued that the religious leaders of Jesus' day had established what they thought were shortcuts to pleasing God through human effort, when the Law demanded the worship of God from the heart —something far more difficult to accomplish.

In fact, Jesus was often in the habit of raising, not lowering, the bar of the Law of God. For example, the Law prohibited murder, but Jesus said,

> *"Whoever is angry with his brother without a cause shall be in danger of the judgment. And whoever says to his brother, 'Raca!' shall be in danger of the council. But whoever says, 'You fool!' shall be in danger of hell fire."*
>
> Matthew 5:22

The Law condemned adultery, but Jesus said,

> *"Whoever looks at a woman to lust for her has already committed adultery with her in his heart."*
>
> Matthew 5:28

His standards for judging human actions were far higher than the Law. He raised the bar. He judged human actions from the conceptual stage and not from the delivery stage. To Jesus, murder starts with words. When you hurl destructive words at someone, you've 'killed' him. Similarly, adultery was not just about having direct physical intimacy with someone you're not married to. Jesus saw adultery from the heart. If you imagined and settled your heart on that thought, you've 'done' it. Certainly, the standards of

Jesus were not lower than the Law. They were higher. Taking that as guide, how could we imagine that Jesus came to reduce the measure of our offerings or giving to God? If He demanded a higher standard for adultery, it is most certain that He would demand a higher standard for giving.

As we observe Jesus' early ministry, we see Him interpreting the Law in ways that were new, but which reinforced God's original intention when He gave the Law. Jesus didn't change the principles, but He reviewed the practices and breathed new life into them. As a result, the practices of some of God's principles change in the New Testament. As we will see in this chapter, Jesus not only raised the bar on the Ten Commandments, but He did so also in regard to generosity and giving.

The Pharisees—A Tenth of Mint

Matthew 23 is a unique and riveting chapter. Jesus addressed the scribes and Pharisees directly in the form of seven "woes" which build up to a powerful climax of a repudiation of their leadership.[120]

Among other expressions of hypocrisy, He scolded them for fasting for pretence and for taking the best seats at all the meetings.

Each of the woes was a strong rebuke, as Jesus condemned them for practicing the non-essentials of the Law and ignoring the essentials. In one of these "woes" Jesus addressed the topic of tithing:

> *"Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin, and have neglected the weightier matters of the Law: justice and mercy and faith. These you ought to have done, without leaving the others undone. Blind guides, who strain out a gnat and swallow a camel!" (*vv. 23-24)

This is the first time in His earthly ministry that Jesus addressed tithing. The Pharisees had taken the principle of tithing to include the smallest details of their possessions – mint, anise, cumin. These were tiny spices. Now Jesus took on that practice and used it as a basis of rebuke. He touched on what they did (tithing their spices) and what they neglected (the weightier matters of the Law: justice, mercy, faith.) He contrasted two

attitudes here: one which addressed the slightest details and the other which ignored the bigger ones. One of the issues was an action—tithing their spices. The other was a concept—justice, mercy and faith. The tithing of small herbs seemed more important to the scribes and Pharisees than how they treated people. Although the practice of giving a tithe on their spices was probably going further than the tithing laws intended, there was nothing wrong in doing it (as Jesus did not fault them with it). The trouble was that, in their concern that these small matters be properly attended to, the Pharisees neglected things that were much more important.[121]

Jesus' prescription is in the last part of verse 23:

> *"These you ought to have done, without leaving the others undone."*

Jesus made it clear that justice, mercy and faith were the weightier matters, but the people were still supposed to practice what was required, to meticulously tithe their income.

If Jesus intended to repudiate the practice of tithing, or giving the best to God, this was a good place to have done it. He could have condemned both the attitude and the actions of the Pharisees. However, He condemned the attitude and left the actions intact. In fact, He did not just leave their actions intact, He commended them: *"These you ought to have done."* The word "ought" expresses the element of necessity in an event. It can also denote ethical or religious obligations backed sometimes by statute.[122] It implies something that is binding on you to do. Literally, Jesus was saying the Pharisees had fulfilled something that was necessary and binding.

He didn't say to the Pharisees, "Don't tithe—just pay attention to the weightier matters." Instead, He said, "Pay attention to the weightier matters *while* you continue to do what you're supposed to do." This wasn't an either-or scenario; it was both. He didn't rebuke them for tithing; He rebuked them for *only* tithing while ignoring the weightier matters of the Law. It would appear from this passage that Jesus accepted tithing as a legitimate practice in His day – even when practiced by the fastidious Pharisees.

As we apply the teachings of Jesus, we don't get to pit His teachings against each other by saying things such as, "I focus on the weightier matters, so I don't tithe. It's not about tithing, it's about having a pure heart. It's not about the money I give. It's about loving my neighbour."

Yes, of course we need to love our neighbours, but obeying Jesus by loving our neighbours doesn't excuse us from tithing. In the same way, it would be wrong to say, "I can do whatever I want: I can commit adultery, I can cheat people, and I can lie. I pay my tithes, so I'm covered." We must pay attention to matters of justice, mercy and faith as the heart of our Christian engagement with our communities. By the same token, we must seek to honour God with the things we have.

The Pharisee and the Tax Collector

We find Jesus' second statement concerning tithes in Luke 18:

> *Also He spoke this parable to some who trusted in themselves that they were righteous, and despised others: "Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood and prayed thus with himself, 'God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. I fast twice a week; I give tithes of all that I possess.' And the tax collector, standing afar off, would not so much as raise his eyes to heaven, but beat his breast, saying, 'God, be merciful to me a sinner!' I tell you, this man went down to his house justified rather than the other; for everyone who exalts himself will be humbled, and he who humbles himself will be exalted."* (vv. 10-14)

Jesus made three points here:

Tithing is not a way to impress God. The parable is about those who trusted in themselves that they were righteous and despised others. The Pharisee thought his practices of fasting and tithing would impress God. Obviously God is not impressed by our works.

Tithing must not be done in competition. You don't tithe to be better than someone else. The Pharisee measured his supposed

spiritual superiority over the tax collector by his tithing. He actually called God to observe how better he was in comparison to a person whom he had judged as not righteous.

Tithing must not make us arrogant. Jesus ended the parable with this lesson: "Everyone who exalts himself will be humbled." Those who use their generosity to exalt themselves in God's presence will be brought down.

In none of these points did Jesus suggest we are not supposed to tithe. Instead, He was highlighting that there is a *wrong* way to tithe.

On the two occasions that Jesus directly addressed the issue of tithing in the New Testament, He focused on wrong attitudes. That would suggest that the way to fulfil the practice of generosity in the New Testament is to do it with the right heart and attitude. It must not simply be a legalistic religious practice but a humble expression of devotion to God.

Raising the Bar

The early church fathers saw a difference between what was required under the Old Testament and what Christ required from them. Irenaeus of Lyons was one of the first church fathers and considered the first great theologian of the Church. He was born around A.D. 125 and lived through the second century. He was a disciple of another church father, Polycarp who was himself a disciple of the Apostle John. Irenaeus noted the difference between the Christian view of generosity in relation to the Jewish strict adherence to the tithe. This is what he said about the difference between the Jews and the early Christians:

> *And for this reason, they (the Jews) had indeed the tithes of their goods consecrated to Him, but those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things [hereafter]; as that poor widow acted who cast all her living into the treasury of God.*[123]

Irenaeus observed that the early Christians gave beyond the tithe. They were willing to giving everything to Christ. They used their liberty in Christ as an opportunity to give more and not less. The early Christians believed that God required more from them than the Law required from the Jews. They saw the Law of grace as a higher standard than the Law of Moses. To them, devotion to Christ called for more than a tithe of what we have; it calls for all that we have.

The Rich Young Ruler

Few passages express Jesus' radical call to give everything more strongly than the account of the rich young ruler in Mark 10:

> *Now as He was going out on the road, one came running, knelt before Him, and asked Him, "Good Teacher, what shall I do that I may inherit eternal life?" So Jesus said to him, "Why do you call Me good? No one is good but One, that is, God. You know the commandments: 'Do not commit adultery,' 'Do not murder,' 'Do not steal,' 'Do not bear false witness,' 'Do not defraud,' 'Honour your father and your mother.'" And he answered and said to Him, "Teacher, all these things I have kept from my youth." Then Jesus, looking at him, loved him, and said to him, "One thing you lack: Go your way, sell whatever you have and give to the poor, and you will have treasure in heaven; and come, take up the cross, and follow Me." But he was sad at this word, and went away sorrowful, for he had great possessions.* (vv. 17-22)

The story of Jesus' encounter with a man who asked about eternal life is found in all three Synoptic Gospels. Matthew says the man was young; Luke says he was a ruler. All three say that he was rich, and in Mark's account this is the only description given.[124] Putting all three together, we get the popular reference of the man as "the rich young ruler."

Jesus' conversation with the rich young ruler goes to the heart of devotion. The man approached the Lord requesting what to do to inherit eternal life. Being young and rich, it is most likely that he had come to his wealth through inheritance. Having inherited great wealth, he wanted to inherit the ultimate—eternal life—in addition. That would have been the final conquest, so to speak, for him. Jesus told him what was obvious under

the Law of Moses: *"You* know the *commandments."* In other words, obey the commandments. All the commandments Jesus referred to had to do with the second tablet of the Ten Commandments. These are commandments that address how we relate with other people—"Do not commit adultery," "Do not murder," "Do not steal," "Do not bear false witness," "Do not defraud," "Honour your father and your mother." Insofar as dealing with people was concerned, this man was pious.

Then, Jesus went deeper and told the rich young ruler what is missing in his life. He showed him the true state of his heart and why he felt the sense of emptiness, even while being pious and devoted to his fellow man: *"One thing you lack: Go your way, sell whatever you have and give to the poor, and you will have treasure in heaven; and come, take up the cross, and follow Me."*

What did he lack? Total devotion to God. We can't tell whether this was a test like Abraham's command to offer Isaac, or that Jesus really wanted him to go through with the instruction. We cannot tell fully since the man did not make any attempt to act on what Jesus had instructed him to do.

Lest we think the idea of giving up what we have to follow Jesus was an outrageous concept, it's worth considering Peter's response to Jesus' conversation with the rich ruler. When the disciples heard the exchange with the rich young ruler, Peter said to Jesus, *"See, we have left all and followed You."* (v. 28)

We can infer from this that although Jesus did not demand it from His disciples, they had "left all" to follow Jesus. For instance, Peter left his boat, harvest of fish and business. In response to Peter, Jesus said:

> *"Assuredly, I say to you, there is no one who has left house or brothers or sisters or father or mother or wife or children or lands, for My sake and the gospel's, who shall not receive a hundredfold now in this time—houses and brothers and sisters and mothers and children and lands, with persecutions—and in the age to come, eternal life."* (vv. 29-30)

Here, Jesus revealed the rewards of giving to His cause. It is clear that the Lord did not consider our devotion to Him to be a one-way street of us only giving to Him. He showed us that giving to Him is a two-way street: those who have left everything to follow Him will receive "*a hundredfold now in this time—houses and brothers and sisters and mothers and children and lands, with persecutions.*" This is not a heavenly reward. It is "in this time." In addition to the earthly reward, there is a heavenly reward: "*and in the age to come, eternal life*." The statement of Jesus is clear; those who give for His cause will have reward on earth and reward in heaven. The reward on earth is in multiples of that which is sacrificed. In other words, if you give land, you have access to better land; if you give houses, you have access to better houses; if you lose your family, you have access to a better family, with persecutions. The reward comes with persecutions. Note what He omitted from the earthly rewards—wives! Jesus did not include receiving multiple spouses in His reward to believers.[125]

Jesus does not demand a percentage from us—He demands our all. What the Lord expects from us is superior to the system under which the Pharisees were operating. The giving that He demands from us is more than what the Law demands. The Law demands a part of you; Jesus demands all of you.

Principles

What are the deeper principles operating in Jesus' teaching?

1. Giving is a higher test of godly devotion than our self-declared obedience to the Law.

The rich young ruler had apparently been careful from a young age in his adherence to the Law, but Jesus recognized that this was not a true test of the man's love. "Then give up everything you have," Jesus said, and the young man turned away.

Andrew Murray said, "We cannot purchase heaven—as little with money as with works. But in our giving our money, heavenly- mindedness and love to Christ, and love to men, and devotion to God's work, are cultivated and proved."[126] Neither money nor works can purchase salvation;

but what we do with both will prove or show evidence of our salvation. You can tell the devotion of a person by their giving. People who argue about giving do not really have a "giving" problem. They argue because there is a problem with their worship and devotion to God. The young ruler seemed to be a very spiritual person, but Jesus identified the "one thing" that exposed his lack of devotion to God.

2. Giving of our substance is giving of ourselves.

Whenever we give our possessions, we give ourselves. That is why significant giving is hard. When the man came to Jesus and said, "How can I have eternal life?" Jesus said, "Sell all you have and give it out." It almost sounds as if Jesus was selling salvation. "Jesus, you mean I should give money, and then I will have eternal life?" we might ask. But that is not what is happening here. Instead, Jesus was exposing whether the man truly wanted eternal life more than he wanted earthly treasure. His heart revealed the answer to Jesus' question. The man wanted eternal life in addition to all that he had. He had not counted all things as loss for Christ.

Money means comfort, power, security, status, opportunity, freedom, pleasure, choice. That is why Christ makes radical claims on our chequebooks.[127] Jesus knows what it is in each of our lives that we value more than Him, and this is what He asks us to be willing to give up in order to receive all He has for us. For some people, the command won't be, "Go and sell everything," but instead, "Leave that career path, so I can use you in ministry," "Leave that boyfriend or girlfriend and follow me," or "Leave that lifestyle and pursue what I have for you instead."

The sad part of the story is not what the man would have lost in following Jesus but what he stood to gain but never experienced. This is why Jesus said to Peter, only a little later, that those who followed Him would receive back even more than they had given up for Him. In other words, when we give here on earth, we receive earthly rewards as well as heavenly rewards far in excess of what we sacrificed.

The Standard Jesus Set

As our Lord and Saviour, Jesus wants *all* of us. As we respond to His grace in our lives, this demand will seem quite small in comparison to what He has done for us. Although Scripture is clear in laying out the financial implications of following Jesus, they are actually a comparatively small part of what He expects of us. In fact, it is entirely possible to be like the Pharisees of Jesus' day—to somehow think that, by judiciously tithing and even keeping the "weighty" parts of the Law, we can somehow please Him. Like the Pharisees, our lips may honour Him, but our hearts may be "far from Him" and He will say to us one day, "I never knew you." (Matthew 7:21)

A commitment to giving to God must flow out of a walk with Jesus, not from a desire to impress Him or earn His favour. Instead of the Pharisees counting out their mint and thinking they had satisfied God, we should be like the widow with the penny who gave all she had out of gratitude. Tithing is simply a response to His generosity to us, and if God has been abundant in His blessings, then the natural response is to be abundant in our tithing.

Sometimes God may bless us in return, as He promised Peter. But it's worth remembering that Peter didn't give one-tenth away. He left everything and followed Jesus. Sometimes the gratitude you have for God is more than 10 per cent is worth. Your offering is based on the weight you put on who He is and what He represents to you.

That is the standard Jesus set for us, and as we will see in the next chapter, it's the standard that motivated the giving practices of the New Testament church.

Exceeding the Righteousness of the Pharisees

The standards of Christ are higher than the standards of the Law. In the days of Jesus, the Pharisees were the standard bearers of the Law. They sought to live by the exactitudes of the Law and tithed meticulously. However, in the sermon on the Mount, this is what Jesus recommended for His disciples, *For I say to you, that unless your righteousness exceeds the righteousness of the scribes and Pharisees, you will by no means enter the kingdom of heaven.* (Matthew 5:20)

What did Jesus mean by our righteousness exceeding the righteousness of the Pharisees? The disciple of Jesus must exceed the Pharisee in faith and love. We exceed the righteousness of the Pharisees by first giving our hearts to the Lord and then our whole life. When our hearts are truly surrendered to the Lord, our treasures will also be surrendered to the Lord. The giving of our treasures to the Lord indicates the location of our hearts; *For where your treasure is, there your heart will be also.* Jesus indicated that the Pharisees were meticulous about the external observation. One of the denunciations He made about them was that they focused their efforts at cleaning the outside of the cup and left the inside uncleaned.

> *"Woe to you, scribes and Pharisees, hypocrites! For you cleanse the outside of the cup and dish, but inside they are full of extortion and self-indulgence. Blind Pharisee, first cleanse the inside of the cup and dish, that the outside of them may be clean also."*
>
> Matthew 23:25–26

To exceed the righteousness of the Pharisees, we must first align our hearts with God. Instead of focusing on the technicalities of percentages of income to give to God, we must focus on giving our whole heart to the Lord. If we commit to loving God with all that is within us, we will be able to love Him with all that we have. Though salvation in Christ is not based on our own works of righteousness, it produces works of righteousness.

In the ministry of Jesus, there were times that He commended the offerings given by some people. We will now consider some of those instances and draw some lessons on what the Lord expects from us as we seek to serve Him with our offerings.

The Widow with the Mites

A passage of Scripture that often gets misunderstood in relation to financial giving has to do with Jesus' statement after observing a poor widow give an offering:

> *Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much. Then*

one poor widow came and threw in two mites, which make a quadrans. So He called His disciples to Himself and said to them, "Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood."

Mark 12:41–44

Jesus sat at a vantage point in the court of the women in the temple where He could see what was happening. Traditionally, there were 13 different receptacles in the form of shofars or trumpets, with broad bases and narrow heads, placed there to receive various offerings.[128] These were called the "treasury." It was there that Jesus observed how people were giving their offerings. It would appear that because this was an open place, most of the givers were giving to impress onlookers. Many of the wealthy people gave out large amounts of money. Remember, the money was not paper money; it was in the form of coins. It is easy to imagine the drama of pouring out large numbers of coins into the treasury and the sound that accompanied them. It was a great show. In contrast to this extravagant show, a widow threw in two mites or *lepta.* The *lepton* was the smallest coin in circulation in Palestine and was worth 1/64th of a *denarius*, a day's wage for a common labourer.[129] What the woman gave did not make as much noise as the gift of a rich person. It had very little value. Her offering would have escaped attention but for the watchful eyes of Christ. He saw what the poor widow gave.

Then came the big lesson. Jesus called His disciples close to Him to teach them, and He compared the large volumes given by the rich to the tiny coins thrown in by the widow. Jesus indicated that what was most important was not how much was given but the extent to which the gift was a sacrificial one.[130] The woman had given '"all her livelihood"—all she had. It was not a percentage of her income. It was all her possessions. Jesus did not suggest that the rich should also have given two mites. On the contrary, He implied that they should have given far more than they gave. Instead of giving of their excess and surplus, they should have given all they had. If they had given their all, then their offering would have been comparable to

that of the poor widow. It is obvious from the lesson Jesus taught His disciples that in the New Testament God is more concerned with the significance and sacrifice, rather than meeting a set quota for giving an offering. Also, we learn that showing off with our offerings does not impress God at all.

On the other hand, we must not hide our stinginess behind the façade of the "widow's mite." People who have been blessed financially should give significantly and sacrificially. The real "widow's mite" is the giving of all that we have. It is the mark of generosity.

To be a generous giver, one must consider that which is spent on non-necessities and luxuries in comparison to that which is given to God through the church.[131] We cannot spend vast amounts on our entertainment and find ways to complain about giving to support a church building fund or missions.

Mary's Alabaster Box

Mary's extravagant offering of precious fragrance to Jesus was singled out as one of the most unique acts in the Gospels. What did she do right? Here is the story:

> *And being in Bethany at the house of Simon the leper, as He sat at the table, a woman came having an alabaster flask of very costly oil of spikenard. Then she broke the flask and poured it on His head. But there were some who were indignant among themselves, and said, "Why was this fragrant oil wasted? For it might have been sold for more than three hundred denarii and given to the poor." And they criticized her sharply. But Jesus said, "Let her alone. Why do you trouble her? She has done a good work for Me. For you have the poor with you always, and whenever you wish you may do them good; but Me you do not have always. She has done what she could. She has come beforehand to anoint My body for burial. Assuredly, I say to you, wherever this gospel is preached in the whole world, what this woman has done will also be told as a memorial to her."*
>
> (Mark 14:3–9)

John's account names the woman as Mary, the sister of Martha, and puts the weight of the costly oil as a pound. (see John 12:3) All four Gospels have an anointing story. Luke's account of a similar story (Luke 7:36-50) took place earlier in Jesus' ministry in Galilee whilst the accounts of Matthew, Mark and John took place in Bethany at the end of Jesus' earthly life. Luke's account also relates to a woman who was '"a sinner" in need of forgiveness. Mark's story opens with a supper in honour of Jesus in the house of Simon the leper. His hosting the gathering indicates that he was a *former* leper since active leprosy would have excluded one from all social occasions.[132]

It is likely that supper was held to express gratitude to the Lord for the raising of Lazarus from the dead and for the healing of Simon, the man who had been a leper, but had presumably been healed by Jesus.[133] Lazarus, who had been raised from the dead, sat at the table. Simon, who may have been healed from leprosy, also sat at the table. Both had experienced profound blessings through the ministry of Christ. In addition, the disciples of Jesus also sat at the table, as well as some critics of Jesus.

While Jesus reclined at the table, Mary brought out *an alabaster flask of very costly oil of spikenard.* An alabaster flask was a very expensive container, and spikenard was a very costly fragrance oil. Her offering was expensive both in content and in packaging. The spikenard was very probably a family heirloom, in which case it possessed a sentimental value in addition to its monetary value.[134] It was a treasure that had been passed on from generation to generation until she received it.

In most families such treasures would be held until there was a dire family crisis that would require it to be sold to resolve the crisis. If so, this woman was acting very much like the widow with the two lepta, using all her social security for an act of devotion.[135] What she lavished on Jesus was very expensive, and valued at a workman's yearly wage, it was certainly more than "two mites." However, it was commended by the Lord, just as the widow's offering was.

Mary did not put drops of her oil on Jesus. She did not give in percentages. She gave all. She poured out all that she had on the Lord. It was complete. It was lavish. It was extravagant. It filled the house with its

fragrance and changed the atmosphere in the room.[136] The oil flowed from the head of Christ to His feet, and it stayed on His body until His death on the cross. When all left Him, on the cross, He could probably still smell the sweet-smelling offering that was poured on Him a week earlier.

When the woman was criticized for such extravagance, Jesus rose to her defence and said, *"Let her alone. Why do you trouble her? She has done a good work for Me. For you have the poor with you always, and whenever you wish you may do them good; but Me you do not have always. She has done what she could. Leave her alone! She has done a good work for me."* (Mark 14:6-8) Jesus viewed the act of Mary as a beautiful one—it was both morally and ethically good.[137] Those are bold words from the Lord. We can trust that He says the same to all who will criticize the generosity of those who give to the cause of the Lord. He understood the need to provide for the poor as well as the need to spend money strategically to make the body of Christ fragrant. Things such as the quality of churches we build and the equipment we use to preach the gospel should not be shabby, with the excuse that the money could have been used to take care of the poor. It is possible to take care of the needy and still make the body of Christ fragrant to the world around it.

The final commendation the Lord gave for Mary's offering is the memorial it built. He said, "Assuredly, I say to you, wherever this gospel is preached in the whole world, what this woman has done will also be told as a memorial to her."(Mark 14:9)

There are generous givers whose offerings and gifts build memorials for Christendom. They do acts of kindness or make strategic investments for the church that are remembered for a very long time. That should be our quest—to build memorials for the Lord.

The Boy with the Five Loaves and Two Fish

The feeding of the five thousand is the only miracle of Jesus that is reported in all four Gospels. The impact of that miracle and the number of people it affected must have made a deep impression on all the followers of Jesus. It is the miracle that touched the most people in one place at one

time. Most miracles of Jesus involved an individual or a family. This one involved five thousand men, besides women and children.

Jesus had to find food for the people who had spent considerable time under His ministry in the wilderness. To have a sense of what was required to feed the multitude, Jesus asked Philip, *"Where shall we buy bread, that these may eat?"* (John 6:5) Philip's answer was that it would cost more than 200 denarii worth of bread to feed the multitude. His answer suggests that the amount was beyond the financial means of Jesus' team. As we noted earlier, a denarius represented the wages paid to a labourer for one day's work. Two hundred denarii was the amount of remuneration which one man received for two hundred days of work. This amount would not have bought enough bread that each person in attendance would have *a little something.*[138] The feeding of the five thousand began with a young boy giving all that he had.[139] John's account of the incident includes some details not provided by the other Gospel writers. It is the only account that tells us the source of the five loaves and two fish.

> *One of His disciples, Andrew, Simon Peter's brother, said to Him, "There is a lad here who has five barley loaves and two small fish, but what are they among so many?"*
>
> John 6:8–9

Among the throng that had come to hear Jesus was a little boy who still had some food. He might have saved the food for when he really needed to eat. Others had eaten their food, but he had kept his. It was all that he had, but when the disciples of Christ requested it for the Lord, the little boy gave it up. He gave all he had to the Lord. That was his offering. Observe what the Lord did with his offering— see the impact of one child's yielded offering.

Let's look at Luke's account of what Jesus did with the five loaves and two fish.

> *Then He took the five loaves and the two fish, and looking up to heaven, He blessed and broke them, and gave them to the disciples to set before the multitude.*

He took them. Jesus took what was offered by the lad. He accepted his offering. It wasn't much, but it was all he had—and Christ accepted it. The lad's loaves were made of barley—barley loaves were the bread of the poor.[140] The bread left the hand of the lad and was placed into the hands of Jesus. In the hand of the lad it was small and insignificant compared with the vast need presented by the multitudes. In the hands of Jesus, that insignificant resource was about to undergo a major transformation. As the lad did, we must trust the Lord enough to put what we have into His hands.

He looked up to Heaven. After receiving the loaves and fish from the boy, Jesus offered them to His Father. He is our High Priest who presents what we give Him before the Father's throne. He submitted the limited earthly resources to heaven's unlimited power. The lad put the offering in Jesus' hands, and Jesus then put the offering into the Father's hands. When the Father receives an offering, He shows whether He accepts or rejects what is offered.

He blessed them. After looking to heaven, Jesus blessed or gave thanks for them. If Jesus used the common form of Jewish thanksgiving, He said something like this: *"*Blessed art thou, O Lord our God, King of the universe, who bringest forth bread from the earth.*"*[141] This prayer of thanksgiving was the sign that the offering was accepted. At that point, the lad's loaves and fish were consecrated and made sacred. It had been received with thanks and dedicated to God. They belonged to God and were given as a gift to God. Then it became God's gift to the people. It was now a blessing to the multitudes. The lad had no idea when he set off to listen to Jesus that what he had for his meal would end up being a blessing to the multitudes.

He broke them. Then Jesus broke the blessed offering in His hand. The breaking of the bread was in preparation for their distribution. He started a process of multiplication from His hands.

He gave them. He first gave to His disciples, who further distributed to the multitude in seated groups. There's no mention that Jesus Himself partook of the loaves and fish; He might have but there's no such record. It

is obvious that the Lord's preoccupation was how to feed the multitudes who had come to sit under His ministry.

So, from one boy's offering of five loaves and two fish, Jesus fed a hungry multitude. Have you ever wondered why Jesus needed the boy's offering at all? He could have caused a miracle to happen without loaves given by anyone. As Lord of creation, He had that power, yet He searched through the multitudes for anyone who had an offering to give before the miracle occurred. He took something small and seemingly insignificant and touched many people's lives with it. We stand in awe of the power of the Lord and, at the same time, in gratitude for the lad who sacrificed his meal so that many more could be fed.

In the end, they ended up with more loaves and fish after the multitudes had all been fed than what was offered at the beginning.

> *So when they were filled, He said to His disciples, "Gather up the fragments that remain, so that nothing is lost." Therefore they gathered them up, and filled twelve baskets with the fragments of the five barley loaves which were left over by those who had eaten.*
>
> John 6:12–13

Attitudes Towards Giving

Our study has so far focused on tithes, offerings and first fruits, but it is important to recognize that the New Testament spirit of giving has implications that far transcend the wallet or the bank account. We see this principle in the response of those who encountered Jesus in the course of His ministry. For them, to give 10 per cent would have been to give a scandalously small amount.

In the second anointing story told in Luke 7:36-47, the "sinner" woman came to Jesus, and washed his feet with her tears, fragrant oil and her hair. There was great indignation because of her ill repute. In response, Jesus told a story:

> *"There was a certain creditor who had two debtors. One owed five hundred denarii, and the other fifty. And when they had nothing with which to repay, he freely forgave them both. Tell Me, therefore, which of them will love him more?"*
>
> Luke 7:41–42

Do you get what Jesus is saying? Let's move from denarii to dollars. Imagine a man who is owed money by two people. One owes him 50 dollars, and the other owes him 5,000 dollars. Both of them are poor, and the creditor forgives both of them—the one who owes 50 dollars and the one who owes 5,000 dollars. As Jesus asked the disciples, which of the debtors will be happier, and which would love the man more?

> *Simon answered and said, "I suppose the one whom he forgave more." And He said to him, "You have rightly judged." Then He turned to the woman and said to Simon, "Do you see this woman? I entered your house; you gave Me no water for My feet, but she has washed My feet with her tears and wiped them with the hair of her head. You gave Me no kiss, but this woman has not ceased to kiss My feet since the time I came in. You did not anoint My head with oil, but this woman has anointed My feet with fragrant oil. Therefore I say to you, her sins, which are many, are forgiven, for she loved much. But to whom little is forgiven, the same loves little."*
>
> Luke 7:43–47

Jesus was saying that our expression of extravagance toward Him is based on His expression of extravagance toward us. If you really believe God has done so much for you, then it will be reflected in what you give back to Him. If you give little back to Him, it suggests that you don't think He has done very much for you. Each one of us gives according to how we evaluate what God has done for us.

This gets to the root of our self-sufficiency. There are people who believe God hasn't done much for them—that they have earned everything they have by their own blood, sweat and tears. When they make their

money, God has no part in it because it's by their own effort, and they have earned the right to spend their own money as they see fit.

Someone with a more biblical perspective sees that yes, they have worked hard, but that it is by the grace of God that they have been given the strength, knowledge and opportunity to provide for themselves—that the blessings they have received are not due to their being in any way deserving. The biblical perspective enables us to see ourselves as stewards or caretakers of God's resources.

In the New Testament, this principle applies not only to one's finances, but to one's entire life, career, family, talents and time. We are called to be stewards of all those things and to make them available to God for His use in the advancement of the Kingdom. Those who have financial resources cannot buy their way out of serving, and those with limited money are still required to give.

Stewardship in its broadest sense is the offering up of a whole life to God—a life wholly integrated with and totally committed to God's will. A man's whole nature is called for and not some single section that is regarded as holy or sacred.[142] Instead of the regulations of the Law, it is the Spirit that motivates us in the New Testament church, and the Spirit is not as concerned about percentages as He is in the state of our hearts. When we look at it that way, 10 per cent is far too small an amount for God.

He deserves much, much more.

New Testament Christians offer sacrifices on three levels. First they offer their bodies as a spiritual sacrifice to God. (see Romans 12:1–2). Second, they offer the sacrifice of their lips, which is the voice of thanksgiving (see Ephesians 5:20; Hebrews 13:15). Third, they offer the sacrifice of their substance (see Philippians 4:18). With these factors in mind, New Testament Christians certainly give more than the Jewish tithe.



CHAPTER 10

The New Testament Church

The Church of the Lord Jesus Christ is a unique New Testament phenomenon. It was promised by Christ in the Gospels: *"I will build My church, and the gates of Hades shall not prevail against it."* (Matthew 16:18) It was inaugurated by the Holy Spirit on the day of Pentecost. (see Acts 2:1-4) The book of The Acts of the Apostles provides a record of its activities. The epistles and writings of the early apostles set out the doctrinal foundations of the Church. Those accounts and doctrinal foundations continue to guide the Church to this day.

The Christian church today is spiritually, theologically and historically linked to the early church. The same Lord of the early church is the Lord of the Church today. The same Holy Spirit of the early church is the Holy Spirit who continues to illuminate our path in the Church today. The distance of time and geography does not dull the power of Christ as Head of the early and the latter church. As the author of Hebrews writes,

"Jesus Christ is the same yesterday, today and forever." (13:8)

As Luke describes the history of the Church in the book of Acts, he gives us a window into how the Old Covenant principles of tithes, offerings and first fruits began to be applied in the New Covenant.

The First Offering of the Early Church

It's important to read the book of Acts in much the same way as we read the book of Genesis. The first principles that we find early in the formation of the Church are parallel in importance to the first principles that are laid out in creation and in God's first interactions with His creatures. They set the pattern of how God relates to His people and how we respond to Him.

As we study the first offering in the New Testament church, we uncover important truths about giving in the New Covenant era. Now let's take a look at the first record of giving in the Church and what we can glean from it.

> *Now the multitude of those who believed were of one heart and one soul; neither did anyone say that any of the things he possessed was his own, but they had all things in common. And with great power the apostles gave witness to the resurrection of the Lord Jesus. And great grace was upon them all. Nor was there anyone among them who lacked; for all who were possessors of lands or houses sold them, and brought the proceeds of the things that were sold, and laid them at the apostles' feet; and they distributed to each as anyone had need. And Joses, who was also named Barnabas by the apostles (which is translated Son of Encouragement), a Levite of the country of Cyprus, having land, sold it, and brought the money and laid it at the apostles' feet.*
>
> Acts 4:32–37

This account is the first complete record of someone giving an offering in the New Testament church. Earlier, in Acts 2:45, there is mention that the early believers sold properties and distributed the proceeds within the church community. This passage expands on that same event and provides us with more background on how the money and property were collected and distributed. It should be noted that, in chapter 3, Peter and John were asked for alms, but they didn't give out any alms. Peter had famously responded, *"Silver and gold I do not have."* (v. 6)

In the Acts chapter 4 account we see three very important factors regarding offerings in the New Testament church: *the kind of offering* that is given, *the person giving* the offering and **t***he people receiving* the offering. Before we examine these three aspects of giving however, let's set the stage.

What was the spirit of the New Testament church like? What was its atmosphere in the church? What motivations guided its members? Luke identifies several unique characteristics of their community.

1. **They had one heart and one soul.**

There was a great spirit of unity in the church. They were truly a body of Christ, the church as Jesus said it should be—one heart and one soul, with agreement and oneness of purpose. The unity of the church started in their hearts and souls – an inner spiritual relationship. Remember, Christ Himself had prayed for this:

> *"I do not pray for these alone, but also for those who will believe in Me through their word; that they all may be one, as You, Father, are in Me, and I in You; that they also may be one in Us, that the world may believe that You sent Me."*
>
> John 17:20-21

2. **They didn't consider what they had as theirs.**

When our hearts are touched by the love of God, it reflects in our pockets – we become generous givers. The love of God manifests itself in giving.[143] The inner spiritual unity manifested outwardly in the church as generosity. They did not see themselves as owners of their property but as stewards—or caretakers—of it. Although the property was in their name, they saw God as the ultimate owner of what they had. If someone had a house or land, that property may have been registered in that person's name, but he saw God as its owner. The early church saw themselves as stewards of what God had blessed them with.

3. **They had all things in common.**

The early church shared what they had freely. This spirit of generosity within the church literally eradicated poverty from the church. As the scripture records, "*Nor was there anyone among them who lacked*." Can you imagine a congregation in which everyone's immediate material needs are met so that there is no one destitute? That was the atmosphere of the first-century church.

With this attitude toward possessions, how did they function as stewards of the resources that they had? The Bible mentions two aspects of their

stewardship of what God had given them. First, they sold their property. In addition to distributing their current income, they disposed of their lifetime assets. This was an astounding act of sacrifice. They didn't just give *parts* of their paycheques—they went into their reserves and sold their property.

Second, they surrendered the proceeds of the sold property, laying it all at the apostles' feet. This is not a normal human response. We don't disadvantage ourselves to the advantage of others; in fact, we would typically consider this type of generosity as recklessness. But the early church had a different understanding of stewardship, and we can learn a lot from them.

This show of selflessness and extreme generosity was purely voluntary.

There was no forced or legislated transfer of ownership, no control of production or income, no requirement to surrender one's property to the community.[144] It was all spontaneously and voluntarily driven by the Holy Spirit working in the hearts of the believers. Christian life in the New Testament era is governed by our submission to Christ and the leading of the Holy Spirit. That should be the foundation of all that we do.

4. They laid their offering at the Apostles' feet.

The leadership of the church was corporate, not individual. The leadership of the church was vested in the company of the Apostles – an Apostolate. When the early disciples sold their assets, they did not distribute the proceeds by themselves. They submitted the proceeds to the leadership of the church.

The phrase used is "and laid them at the Apostles' feet." It is a deliberate choice of expression. The writer could have used a more cursory "gave it to the apostles" but chose to use a loaded idiom – *and laid them at the apostles' feet*. The idea of laying something at another's feet implies submission to authority. It is a magisterial phrase, and it carries a sense of formality.[145] It is an expression to indicate that a new formal authority was being established. The Apostles were now formally established to receive offering, a role hitherto played by Levites and priests. The early believers recognized the Apostles as properly set by Christ to receive offerings from

their hands. By giving the proceeds of their disposed assets to the Apostles, they submitted to their authority.[146] The church did not give their offerings to the Levites as the Law demanded. They knew that they had transitioned from the era of Law to the era of Grace – from Moses to Christ. Mindful of that transition, they submitted their offerings to the new order of leadership in the church – the Apostolate. Later, the offices set by the church expanded to include deacons and the other ascension gifts of Christ:

> *And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ.*
>
> Ephesians 4:11-12

When the offering left the hands of the believers and was placed at the feet of the Apostles, a formal transfer of ownership was enacted.[147] They couldn't place it at the feet of the Apostles and still claim ownership of it. That was why the Apostle Peter later asked Ananias, "*While it remained, was it not your own? And after it was sold, was it not in your own control*?" (Acts 5:4) When such a transfer was made, the givers relinquished any previous ownership they had over the asset. While it remained theirs, they had full determination over what to do with it, but when they gave it to God, they brought it under God's control and determination.

They gave the Apostles full control to determine the most appropriate way of distributing the property and assets that had been contributed.[148] The passage states that they distributed to each as anyone had need. (see Acts 4:35) In a real sense, the resources received by the Apostles became the resources of the entire church under the stewardship of their leadership—church money managed by the church leaders.

The money was not a personal gift to the Apostles. Just as the believers saw themselves as stewards of their assets, the Apostles became stewards of the assets of the church. They had responsibility to prudently manage the resources in their care.

Barnabas

Although there were many different people liquidating their property in this outburst of Christian love, the Bible identifies only one person by name. Any time you read the Bible and see people specifically identified out of a group of people, it points to a detail that God wants us to notice. What this person did is critical to our understanding of tithes, offerings, and first fruits in the New Testament.

The man's name was Joses, but the apostles nicknamed him Barnabas, which means "Son of Encouragement." What he did in chapter four is contrasted with what Ananias and his wife did in the next chapter.

As his nickname suggests, Barnabas was a great encourager to the church. When the Christians in Jerusalem shied away from Paul after his conversion, Barnabas interceded and introduced him to them (Acts 9:26f.). When Paul refused to take Mark on his second missionary journey, Barnabas took up responsibility for Mark (Acts 15:36–39). When the Christians of Jerusalem became concerned over the orthodoxy of the Antiochene Christians in their witness to Greeks, Barnabas again served as intercessor, saw the gracious work of the Antiochene Christians, and encouraged them.[149] (see Acts 11:20–23)

The first act of "encouragement" by Barnabas in the early church was the generosity of his heart in giving. He is marked out from the group of givers and given a special mention.

> *And Joses, who was also named Barnabas by the apostles (which is translated Son of Encouragement), a Levite of the country of Cyprus, having land, sold it, and brought the money and laid it at the apostles' feet.*
>
> Acts 4:36–37

Luke identifies Barnabas as a Levite. This is a very important note. Although Barnabas may not have been practicing as a Levite, he is identified as such because of his natural lineage. The recorder of the events in the early church mentioned Barnabas' status as a Levite because he wanted us to take note of that. It is a very symbolic notation that is related to something Barnabas was about to do. You will recall from our earlier

study in the Old Testament that the Levites were the tribe God chose to receive the offerings from the hand of His people. They had no tribal land allotment and lived in scattered settlements among the other tribes. Yet, in this account, Barnabas is presented as a property owner. This was not unique to Barnabas, as others like Jeremiah the prophet, who was also a Levitical priest, had owned land. (see Jeremiah 32:6-12)

The passage in Acts is not clear on where Barnabas' land is located; it was most likely in Jerusalem or could have been in Cyprus, from where he had come. He must have been a very entrepreneurial person to have been able to acquire a piece of land for himself. Coming from a lineage without tribal land, the natural tendency would be for him to value this piece of land he had personally acquired and pass it on to his own children. However, when Barnabas encountered Christ, his priorities and values changed. Christ became the centre of his life and the mission of the church, his heartbeat.

Barnabas was unselfish. He sold his property, which must have been a very difficult decision in light of the fact that he had no ancestral land. And Barnabas didn't just sell his land and give some of the proceeds away. Instead, he laid 100 per cent of it at the Apostles' feet, placing his money under the government of the Apostles and trusting them with his resources. This by itself was an act of faith. Yes, Barnabas may not have had difficulty laying his wealth at the feet of Christ Himself. But this was not Christ. These were former fishermen and other assorted lay people who, just a few months ago, had abandoned the Lord. They had not been proven in leadership without the physical presence of Christ. How could Barnabas have laid all the proceeds from the sale of his precious land at their feet? Most likely, when he did what he did, he was thinking of the Lord Jesus and doing what he did as unto the Lord. If Jesus sat where the Apostles sat, Barnabas would have given without hesitation. He transferred that sense of trust and allegiance from Christ to the men that Christ had set in place to oversee His church.

Until we see Christ as the receiver of our offerings, we will always hesitate in our giving. Similarly, until we see God as the receiver of our prayers and worship, we would feel foolish talking in the air and singing to a non-existent being. When we pray in church, we do not pray to the pastor.

We pray to the Lord. If Christ were present in our services, we would not have to close our eyes and clasp our hands to pray. We would simply walk up to Him and tell Him our request as many did during His earthly ministry. Today, He is not with us physically, yet when we pray we know we're talking to Him. That should be our attitude in giving. He's not here but we're fully aware that what we give is unto Him. That must have been Barnabas' attitude when he laid the proceeds of His land at the Apostles' feet. He was doing it as unto the Lord.

This act of sacrificial giving by Barnabas is very critical on a spiritual level. It is intentionally captured in Scripture to convey a very significant transfer from one priestly order to the other. In the Old Testament, the Levites were part of the priesthood order, which was authorized to receive the offerings. But here in the New Testament church, Barnabas, a Levite, gave his offering into the custody of the Apostles—a Levite laying his offering at the Apostles' feet. This potentially overlooked detail in Luke's account of life in the early church dramatizes a change in spiritual authority and order. There are at least three practices that changed between the Old Testament and the New Testament.

1. **A new authority was established by Christ to receive offerings in the church—the Apostles.** In the Old Testament, the Levites and priests—offices set by the Law—were authorized to receive offerings. In the New Testament, the offices set by Christ were authorized to receive offerings. This is a discontinuity in religious leadership between the Old Testament and the New Testament. Levitical order does not transition into the order of the Church in the New Testament. Although the principles are still relevant, and several lessons can be learnt from that system, their practices do not transfer wholesale into our era.

2. **The Levitical order submits to the Apostolic order.** Barnabas' act of submission enacts a symbolic transfer of spiritual authority from an officer of the Old Testament to the offices of the New Testament. As mentioned earlier, the first office in the New Testament church were the Apostles but over time other offices like the prophets, evangelists, teachers and pastors also began to

function. These offices were not mediatory—they did not stand between God and the people as was the case in the Old Testament. They were governmental offices set to regulate affairs of the church—instructing, equipping, disciplining and leading.

3. **The offering was submitted under the authority of the Apostles.** The offering was not given on an altar as it had been done in the Jewish Temple, nor is it given to the Old Testament priesthood. Barnabas brought the proceeds of the sale of his land under the authority of the Apostles. In the Old Testament, the people had to give the offering to the Levitical Priesthood at the place appointed by God. In the New Testament, they gave to the community of the believers in a place where an office established by Christ was in place. The officers did not receive the offerings as personal property; they were stewards of the church's resources. In the Old Testament, the Levites and Priests were stewards of the offerings. The same principle applies to the officers of the New Testament church—that of stewardship not ownership.

The story of Ananias and Sapphira which follows immediately after the story of Barnabas serves as a study in contrasts—one man who gives genuinely and a couple who act deceptively. In addition, the story is there to validate the authority of the office of the Apostles. In Genesis, we saw the acceptance of the offering of Abel and rejection of that of Cain. In the book of Acts, we see the acceptance of the offering of Barnabas and the rejection of the offering of Ananias and his wife. The lesson is the same: not every offering is acceptable to God.



CHAPTER 11

PRIESTHOOD OF MELCHIZEDEK RE-ESTABLISHED

Earlier in our study we encountered Melchizedek, the King of Salem and Priest of the Most High God. He was the one to whom Abraham gave a tithe of his spoils of war. The only record of Melchizedek's active life on earth is in Genesis 14:18–20:

> *Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth; And blessed be God Most High, Who has delivered your enemies into your hand." And he gave him a tithe of all.*

After this record, of blessing Abraham and receiving the tithe from him, Melchizedek moved off the scene. The next time reference is made to Melchizedek is in relation to a messianic prophecy in Psalm 110. The Psalm starts in verse 1 with the statement:

> *"The Lord said to my Lord, 'Sit at My right hand, Till I make Your enemies Your footstool.'"*

This is a Psalm of David. In the Psalm, he mentions two "Lords"— "the Lord" and "my Lord." David heard a heavenly conversation between **the Lord** *(Yahweh)* and David's **Lord** *('ădōnay),* that is, between God the Father and the Messiah.[150] It is generally agreed that the first Lord is "God the Father" and second Lord is "God the Son—Jesus." David calls the second Lord "my Lord." David was king and lord over Israel, but in this spiritual revelation, he beholds a Lord who is higher than himself—a King who is also a priest who sits on a throne far above his own throne. He sits at the right hand with His enemies as His footstool. The Psalm speaks of the rulership of the Messiah. The sitting at the right hand signifies not merely

an idle honour, but reception into the fellowship of God as regards dignity and dominion, exaltation to a participation in God's reign.[151] Christ Himself referenced the first verse of this Psalm in His discourse with the Pharisees concerning the relationship between David and the Messiah. In Matthew 22 we read,

> *While the Pharisees were gathered together, Jesus asked them, saying, "What do you think about the Christ? Whose Son is He?" They said to Him, "The Son of David." He said to them, "How then does David in the Spirit call Him 'Lord,' saying: 'The LORD said to my Lord, "Sit at My right hand, Till I make Your enemies Your footstool" '? If David then calls Him 'Lord,' how is He his Son?" (vs 41-45)*

Christ told the Pharisees that David was "in the spirit" when he wrote and gave the oracle of this Psalm. He was caught up in the spirit and brought into the council of the Lord to hear the oracle of the Godhead.[152]

In Psalm 110:4, the Lord God makes an irrevocable decree concerning David's Lord:

> *"The Lord has sworn and will not relent, 'You are a priest forever According to the order of Melchizedek.'"*

David's "Lord" is a king and an eternal priest because, before Aaron's priesthood, Melchizedek was a royal priest who is represented as eternal, having no reference to lineage.[153]

This prophecy indicates that the Messiah will be both King and Priest. It further states that His priesthood will be forever, and that His priesthood will be "according to the order of Melchizedek." That is a significant statement. This means that Melchizedek was not only a priest as an individual, but he also represented an order of priest- hood. More profoundly, the Messiah was to belong to Melchizedek's order of priesthood and not to Israel's order of Aaronic priesthood established under the Law.

The oracle of Psalm 110 clearly looks forward to a time in the future when the order of Melchizedek will be re-established through the Messiah. In Jesus' encounter with the Pharisees, He showed Himself to be David's

Lord whose priesthood would be after the order of Melchizedek. The oracle notes that the priesthood of the Messiah after the order of Melchizedek started when He was made to sit at the right hand of the heavenly Majesty. It implies that Jesus had to die, be buried, be resurrected and ascend to the right hand of the Father for the new order of priesthood to start functioning.

The Hebrew word translated as "order" is *dib·rā(h)* and implies "mode", "manner", "way", "with regard to", a marker to show a relation of correspondence, implying a succession of elements.[154] The order of Melchizedek is a mode of priesthood that is related to the priesthood of Melchizedek. It also implies a system that has succession—or continues in operation.

Melchizedek modelled it, Christ established it and it continues to operate in our day.

After Psalm 110, the next time Melchizedek is mentioned again is in the New Testament—in the book of Hebrews. The writer of Hebrews unambiguously links the priesthood of Christ to the priesthood of Melchizedek.

> *So also Christ did not glorify Himself to become High Priest, but it was He who said to Him: "You are My Son, Today I have begotten You." As He also says in another place: "You are a priest forever According to the order of Melchizedek."*
>
> Hebrews 5:5–6

This passage firmly states that Christ was invested as High Priest in the manner of Melchizedek.

Let's further examine what the writer of Hebrews says about Melchizedek in Hebrews 7**,** where the author affirms the relevance of Melchizedek's priesthood to that of Christ**.**

> *For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, to whom also Abraham gave a tenth part of all, first being*

translated "king of righteousness," and then also king of Salem, meaning "king of peace," without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually. (vv. 1-3)

Melchizedek did two things for Abraham. First, he blessed Abraham and, second, he received a tenth (tithe) from Abraham.[155] The most intriguing part of the passage is in verse 3, which states that Melchizedek "remains a priest continually." This shows that, when the priesthood of Aaron was established, it did not abrogate the priesthood of Melchizedek—it was still in existence, though not fully operational in the life of Israel. In essence, two types of priesthood have existed, both of which had the power to receive tithes. The Aaronic order received tithe by Law. The Melchizedek order received tithe by relationship. In a real sense, Melchizedek remains a priest continually because his ministry is perpetuated and fulfilled through the High Priesthood of Christ.[156]

Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils.

Hebrews 7:4

The greatness of Melchizedek is linked to the fact that the patriarch Abraham gave a tithe to him. That means giving an offering is an act of submission and a show of loyalty. When we bring our offerings to the Lord, it is an expression of our submission and loyalty to Him.

And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises.

Hebrews 7:5–6

This passage shows that both the Levitical order and that of Melchizedek received tithes. The Levitical order received from "their

brethren"—the other tribes of Israel. Melchizedek received tithes from "him who had the promises" and blessed him. The Law, by commandment, gave the Levites the right to demand tithes; but Melchizedek received tithes because of what he was. He did not need a command or a law to entitle him to receive tithes.[157] In effect, the tithe was not only for the tribes of Israel but also for those who received the promise of grace. Before and outside of the Law, tithes were received from those who lived by faith; under the Law, tithes were received from those who lived under the Law. Abraham's walk with God was based on faith and grace. Similarly, Christians, under the New Testament, walk with God as Abraham did—by faith and grace.

The standing of the New Testament believer is based on the same standing that Abraham had with God. We are called the seed of Abraham.

> *Therefore it is of faith that it might be according to grace, so that the promise might be sure to all the seed, not only to those who are of the law, but also to those who are of the faith of Abraham, who is the father of us all.*
>
> Romans 4:16

Grace does not exclude us from honouring God with our tithes. Abraham tithed to the priesthood of Melchizedek; in the New Testament era, we also tithe to the priesthood of Melchizedek, now fulfilled and headed by Christ our High priest.

> *For as many of you as were baptized into Christ have put on Christ. There is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female; for you are all one in Christ Jesus. And if you are Christ's, then you* are Abraham's seed, and heirs according to the promise.
>
> Galatians 3:27–29

The heirs of the promise must learn from Abraham and give as Abraham did to the High Priest of their faith, Jesus Christ. Grace only enables us to do more and not less. The grace of God frees us from the command of the Law and brings us into a relationship of honour. Honouring

God through love is far more profound than serving Him because of a command. We are freed from the command to be like Abraham, who tithed without a command. He tithed because of honour. Likewise, in the New Testament age, we tithe as Abraham did.

> *Even Levi, who receives tithes, paid tithes through Abraham, so to speak, for he was still in the loins of his father when Melchizedek met him.*
>
> Hebrews 7:9–10

The Levitical order is subject to the Melchizedek order. This affirms what Barnabas did in Acts 4 when he, a Levite, laid his offering at the feet of the Apostles.

> *For it is evident that our Lord arose from Judah, of which tribe Moses spoke nothing concerning priesthood. And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest who has come, not according to the law of a fleshly commandment, but according to the power of an endless life.*
>
> Hebrews 7:14–16

The natural lineage of Christ was from the tribe of Judah, which was not part of the priesthood order. The priesthood of the Law was based on lineage and ancestry—you had to be born into the tribe of Levi and of the lineage of Aaron. Outside of natural lineage, no one else could be priest. So under the Law there was no way for Christ to be set in office as High Priest. The Law that made only the tribe of Levi eligible for the priesthood is described as the "Law of a fleshly commandment." On the other hand, the order of Melchizedek, by which Christ is our High Priest, is called the "power of an endless life"—Jesus' High Priesthood does not depend on being born into a priestly family; unlike that of the Levitical priests, His Priesthood continues uninterrupted to the present time.[158]

Similar to the priestly office of Christ, in the New Testament, God's gifts and callings are not based on lineage and ancestry. He calls by the power of an endless life—the life of Christ. In His earthly ministry, our

Lord called people who did not seem qualified to disciple and send. He called on the same basis that made Him our High Priest— outside of natural lineage. He called non-Levitical laymen to be His disciples and apostles. His calling is a calling of grace. Today, His grace still finds people to call and use for His own glory.

Christ is a priest after the order of Melchizedek, and in Christ the priesthood of Melchizedek continues—an endless priesthood. What does that mean? Hebrews 8:1-2 says:

> *Now this is the main point of the things we are saying: We have such a High Priest, who is seated at the right hand of the throne of the Majesty in the heavens, a Minister of the sanctuary and of the true tabernacle which the Lord erected, and not man.*

Jesus is our High Priest, and He sits and ministers from heaven by virtue of the fact that He died, was resurrected, ascended and took a seat of authority next to His Father. If Jesus is a priest in Heaven, then who is continuing His work on earth? We find the answer to this question in Ephesians 4:7:

> *But to each one of us grace was given according to the measure of Christ's gift. Therefore He says: "When He ascended on high, He led captivity captive, and gave gifts to men."*

When Jesus went to Heaven, He left something behind. As we read in Ephesians 4:11-12,

> *And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ.*

When Jesus ascended on high, He appointed people to govern His church. These people are set in spiritual offices to equip the church and edify the body of Christ through teaching and preaching. There are five offices of the New Testament church: apostles, prophets, evangelists, pastors and teachers. These offices of the New Testament and others set by Christ are not mediatory as the office of priest was in the Old Testament.

The New Testament offices do not mediate for the people before God. In the New Testament, Christ is the only Mediator: *"For there is one God and one Mediator between God and men, the Man Christ Jesus."* (1 Timothy 2:5) He is seated at the Father's right hand making intercession for us as High Priest of the New Covenant.

When Jesus, our High Priest according to the order of Melchizedek, ascended on high, He gave gifts to people to continue doing what He was doing on earth, much like Elijah dropping his mantle for Elisha to continue his ministry. All believers in Christ have direct access to God, but not all are called to minister in the offices of the New Testament. The offices of the New Testament are the offices of Christ. They are offices after the "order of Christ," just as the offices of Old Testament operated after the "order of Aaron." If Christ operates in the order of Melchizedek, then the people He calls to minister for Him would operate in the same order in which He operates—the order of Melchizedek. The ministers of Christ also have the mandate to operate in the office of Melchizedek. Their calling is not based on a family-inherited office but on the sovereign grace of God.

As a priest of the Levitical order, Barnabas came to the New Testament church and recognized that his office had ended because of Christ's death and resurrection. Christ had appointed new office holders for His church, and Barnabas recognized that he was not an office holder by the old lineage he had been born into. In recognition of this shift in authority, he gave a gift to those who were qualified to receive the gift. It is noteworthy that Barnabas was later sent as an Apostle in the New Testament church in Acts 13. He who was a Levite was called and sent by Christ as a minister of the spirit and not of the letter.

Today, the church of the Lord Jesus Christ still has men and women called and set in office by the Holy Spirit to oversee the receiving and distribution of offerings. They are qualified by grace to serve as ministers of the New Testament. Those who serve in those offices must do so with humility and uphold their office in honour to Christ Jesus, our High Priest. In Him, we serve through grace. It is He who has made us ministers of the New Testament.

Not that we are sufficient of ourselves to think of anything as being from ourselves, but our sufficiency is from God, who also made us sufficient as ministers of the new covenant, not of the letter but of the Spirit; for the letter kills, but the Spirit gives life.

2 Corinthians 3:5–6



CHAPTER 12

Christian Stewardship

Gain all you can, save all you can, give all you can

This is instructive advice from John Wesley who, along with his brother Charles and friend George Whitefield, founded the Methodist Church. He said, "Give all your money to God. You have no pretence for laying up treasure upon earth. While you gain all you can, save all you can, and give all you can, that is, all you have."[159] Those words of Wesley should inform our view of Christian stewardship. He captured them beautifully with these words; gain, save and give.

Gain All

This touches on the process by which we make our lives gainful or profitable. It starts with using our talents and time to serve people or solve problems for people. The Christian faith demands that adherents become gainful citizens. This is the instruction of the Apostle Paul to us*:*

> *For even when we were with you, we commanded you this: If anyone will not work, neither shall he eat. For we hear that there are some who walk among you in a disorderly manner, not working at all, but are busybodies. Now those who are such we command and exhort through our Lord Jesus Christ that they work in quietness and eat their own bread.*
>
> 2 Thessalonians 3:10-12

Work is at the heart of our human life. Paul calls it a command or a rule. It is not just a preference. Every able-bodied person should commit their lives to a useful enterprise. Work is not a curse. It was instituted in the Garden of Eden before the fall. Our first parents were placed in Eden to work and enjoy the fruits of their work: "*Then the*

L$_{ord}$ God took the man and put him in the garden of Eden to tend and keep it." (Genesis 2:15) Wealth creation comes as a result of working with our talents and time. That takes a lot of learning, hard work and planning. We are not called to laziness. We are called to industry. We are called to work to gain all that can be gained. We must not be embarrassed about creating wealth.

Save All

This touches on prudent management of the resources God blesses us with. The Christian faith does not encourage prodigal living. We must not be frivolous and wasteful with our money. The principle of saving and wisely managing our money is celebrated in the Scriptures. We are encouraged to learn from the ant in this regard:

> *Go to the ant, you sluggard! Consider her ways and be wise, Which, having no captain, Overseer or ruler, Provides her supplies in the summer And gathers her food in the harvest.*
>
> Proverbs 6:6-8

The ant saves in the time of harvest for use during the time of scarcity. The sluggard is instructed to provide supplies and gather food. Both activities are related to storing up resources for future use. Joseph counselled Pharaoh in Genesis 41:34-36 to gather and store food in the seven years of abundance to be used in the seven years of scarcity. Likewise, we must also save in the season of abundance for use in the season of leanness. That season of leanness could be a financial emergency or the period of retirement.

In addition to saving towards a lean season, we must save towards the upkeep of our families. A good man leaves an inheritance to his children's children, but the wealth of the sinner is stored up for the righteous. (Proverbs 13:22)

Leaving an inheritance to our children and grandchildren is a mark of our goodness. Further still, we must save to invest for future growth. The resources God commits to our care must grow in value.

Give All

This touches on what we do with the blessings we have from the Lord. The worldly mind thinks of getting and keeping all the money possible. The godly mind thinks of getting and giving all the money possible. The world asks, "*What* does a man own?" Christ asks, "*How* does he use it?" The world thinks more about getting the money; Christ about giving the money.[160] The value of money is in the good that it does. It is the mark of godliness for Christians to be generous toward God with their money. That is the spirit of the New Testament. We give to the Lord because the Lord first gave to us. He gave us the earth; He gave us life; He gave us talents; He gave us time; He gave us opportunities; He gave us people. All that we have comes from Him; and all that we have goes to Him. We are asked in 1 Corinthians 4:7: *"For who makes you differ from another? And what do you have that you did not receive? Now if you did indeed receive it, why do you boast as if you had not received it?"*

Out of Him we receive and unto Him we give. With that in mind, percentages become insignificant. When we have this understanding, we don't argue with the Lord about what percentage of what we have is due Him. The Apostle Paul exhorts that our giving should be *as a matter of generosity and not as a grudging obligation.* (see 2 Corinthians 9:5)

Our giving is central to our spiritual growth. You can literally measure a person's spirituality by their generosity. There can be no significant spiritual growth in your life unless you put your money *and* what you think about your money into God's hands.[161]

The Blessing of Giving and Receiving

From Abel's offering through the New Testament, we can observe a pattern of giving and receiving. Our giving of offerings is not a transactional arrangement between us and God. We give because of the honour we have for Him. We give to support His work. We give because we love the Lord. However, the Scriptures clearly show that God rewards our giving.

Abel's reward:

Abel also brought of the firstborn of his flock and of their fat. And the Lord respected Abel and his offering.

Genesis 4:4

The Lord respected Abel. That's the ultimate reward.

Noah's reward:

Then Noah built an altar to the Lord, and took of every clean animal and of every clean bird, and offered burnt offerings on the altar. And the Lord smelled a soothing aroma. Then the Lord said in His heart, "I will never again curse the ground for man's sake, although the imagination of man's heart is evil from his youth; nor will I again destroy every living thing as I have done."

Genesis 8:20–21

God rewarded Noah's offering with a promise to preserve the earth and all living things. Though He acknowledged the evil that the human heart was capable of, He determined not to curse the earth again because of man's sins. Noah secured a new lease on life for all humanity across time. Noah's reward shows that an offering can cover a family, a nation and generations. Every human alive today is reaping the reward of Noah's offering.

Abraham's reward:

Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth; And blessed be God Most High, Who has delivered your enemies into your hand." And he gave him a tithe of all.

Genesis 14:18–20

After these things the word of the Lord came to Abram in a vision, saying, "Do not be afraid, Abram. I am your shield, your exceedingly

great reward."

Genesis 15:1

Abraham's tithe to Melchizedek was preceded by a blessing. Then, after the tithe, God spoke to him in a profound revelation and affirmed that He was Abraham's "shield and exceedingly great reward." God rewarded Abraham with Himself. He was the reward Abraham received after the tithe to Melchizedek—His protection and His provision. The greatest reward we can ever receive from the Lord is the reward of Himself. When God gives us Himself, He has given us everything.

The Law's reward:

> *"Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this," Says the Lord of hosts, "If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it. And I will rebuke the devourer for your sakes, So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field," Says the Lord of hosts; "And all nations will call you blessed, For you will be a delightful land," Says the Lord of hosts.*

Malachi 3:10–12

The Law promised that those who tithed would receive favourable conditions—the windows of heavens would be opened over them. That blessing literally meant rainfall on their land. In a non-agricultural context, it would mean favourable conditions over our endeavours. The tithe and other offerings also ensure that "the devourer" is rebuked. In the days of ancient Israel, the devourer was every pest or weather condition that affected the crops in the field—locusts, hail, mildew. The devourer is any negative condition that affects our efforts. The tithe also ensures that the land becomes fruitful and delightful. In the harsh conditions of a mostly dry Middle Eastern world, these blessings were a significant reward for a people who faithfully served God with their tithes and offerings. Today, we can still expect the same rewards within our modern context.

Jesus' Word:

> *So Jesus answered and said, "Assuredly, I say to you, there is no one who has left house or brothers or sisters or father or mother or wife or children or lands, for My sake and the gospel's, who shall not receive a hundredfold now in this time—houses and brothers and sisters and mothers and children and lands, with persecutions—and in the age to come, eternal life."*
>
> Mark 10:29–30

> *"Give, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you."*
>
> Luke 6:38

Jesus affirmed a reward for those who leave behind relationships and treasures for His sake. He stated that they will receive "a hundredfold now in this time." There is an earthly material reward for those who give up what they have for the Lord. In addition, Jesus indicated that those who give, will receive. They will receive in multiples and quantities far in excess of what they give. The "measure" we give is the "measure" we receive. Small-measure giving will produce small- measure receiving. Large-measure giving will produce large-measure receiving. In Christ, there's definitely a multiplied reward for those who give generously to Him.

Paul's comment:

The Apostle Paul also commented on the reward of those who give:

> *But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work.*

2 Corinthians 9:6–8

God makes “all grace” available to those who are generous. That would indicate that those who give to the Lord receive every heavenly resource and help needed in their endeavours. God ensures that they have sufficiency in all areas of their lives, as well as further blessing of abundance so that they can continue giving to the Lord.

It is clear from the Scriptures that there is reward for giving our offerings to the Lord. We don’t become impoverished by giving. On the contrary, we become more enriched in our lives by giving to the Lord. Let’s commit to the words of our Lord Jesus Christ as stated by the Apostle Paul, *“and remember the words of the Lord Jesus, that He said, ‘It is more blessed to give than to receive.”* (Acts 20:35)



CONCLUSION

Now we come to our 'finally brethren' – our conclusion. Having walked this journey with me, what conclusions can be carried forward as scripturally sound principles regarding tithes, offerings and first fruits for practice in the New Testament? I believe there are several enduring truths we can take away from our exploration that lend clarity and confidence to our understanding of God's will as we express our worship to Him through our giving. Here is a summary.

1. The fundamental principle on which all offerings are built is the principle of ***giving to God that which is first and best*** – the firstlings and the fat. We saw illustrations of this in the offerings of Abel, Noah and Abraham in the Old Testament; and again, in the New Testament by the first fruit offering of Jesus to God.

2. We discovered that the spirit behind our offering to God matters because ***God sees our heart through what we offer to Him***. He sees the value we place on Him through *what* we give to Him and the *attitude* with which we give it. This was the determining factor of God's acceptance of Abel and His rejection of Cain.

3. We learnt from Cain's rejected offering that ***not all offerings are accepted by God***. He only accepts that which honours Him based on the priority and attention we pay to what we give to Him. Cain's offering did not go the extra mile to reflect the best of all he had.

4. ***Our offerings to God are a representation of ourselves***. When He accepts our offerings, He accepts us; when He rejects our offerings, He rejects us. We saw that in the pronouncement God made after Cain and Abel gave up their offerings, '*And the L_{ord} respected Abel and his offering, but He did not respect Cain and his offering'*.

5. ***Our offerings are to be given from the fruit of our labour.*** We are expected to work with the mental, physical and social abilities God has given us to prosper and then present to Him a portion of what His power at work in us has gained.

6. Out of the fruit of our labour, ***a portion of all our increase must be set aside to honour God*** as tribute, gift and sacrifice. The portion we set apart for God must be the first part of our produce as well as the best part – as a representation of all that He has blessed us with.

7. W***hat we set apart for God does not belong to us*** even if it is still in our possession. The portion that God requires from us does not belong to us. In addition, when we commit any portion of our earnings, such as a pledge, a vow or any other freewill offering to the Lord, that portion ceases to belong to us as well and must be fully given to the Lord. We saw this in Abraham's tithe as well as how God responded to Ananias and Sapphira in the New Testament.

8. ***The tithe simply means the tenth.*** In the days of the Bible, people literally counted their products up to ten and set the tenth aside for God. Today, we identify it as a percentage - ten per cent. The tithe represents the first and best of what we offer to God. The practice was first recorded in the Scriptures as having been given to God by Abraham through Melchizedek, the first priest of God in the Bible. Under the Old Testament Law, there were three kinds of tithes - the Levitical tithe, the Festival tithe and the Charity tithe.

9. ***The priesthood of Melchizedek preceded the Levitical order and the priesthood of Aaron.*** This indicates that there was a priesthood that received tithes before the Levites and sons of Aaron were given the tithe as their portion. This is the priesthood that continues in the New Testament because Jesus as the High Priest is in the order of Melchizedek, not in the Levitical order.

10. Abraham's tithe was not burnt. It was given 'live' to Melchizedek. In addition, Abraham gave a tenth of all. That included gold, silver,

weapons of war and livestock. This indicates that ***the tithe is not limited to only farm products.***

11. Tithing is a practice that manifests the repeated principle that the first and the best belong to God. The principles and guidelines of the tithe in the Old Testament codify an already established principle. ***Tithing did not originate under the Law but was recognized by the Law.***

12. ***The tithe is used to take care of all things pertaining to the house of God.*** This includes those who work in the service of the Lord as well as the needy and marginalized. In today's world it would be used for paying salaries of church staff, promoting and maintaining the work of God as well as offering assistance to those in need.

13. Although the practice of tithing started with Abraham and was later codified into the Law, it is not limited to the Old Testament. ***The teachings of Christ, along with the overall spirit of the New Testament, affirms the principle of the tithe*** – giving the first and the best to God.

14. Although Christ criticized the misplaced focus of some religious leaders of His day, we must be clear that ***Jesus never invalidated the principle or practice of tithing***. He knew how to correct abuses of God's principles without invalidating their rightful uses.

15. ***The New Testament*** is built on the Spirit of generosity – Love. It ***demands more than a tithe of our resources to God***. It demands that we love as the Lord has He loved us. It demands that we give our all to Him who has given His all to us. In the gospels we observe that Our Lord commended those who gave 'their all' to God and demanded such from His followers.

16. As a general rule, ***the New Testament always demands more from us than the Old Testament***. This is seen in how Jesus redefined the Law during His Sermon on the Mount. Where the Law defined adultery as physical infidelity, Christ expanded it to include emotional and mental infidelity. He did not make it easier; He

raised it higher so that we can lean on His grace alone to enable us to serve Him. That is why He demanded all and not just ten per cent.

17. Practically, then, ***the Old Testament rule of ten per cent becomes our baseline standard in the New Testament***, leading us onward to the time when we give everything to the Lord. The New Testament starts from where the Old Testament ends. The Old Testament ends with ten per cent, but the New Testament starts from there. Our Lord Jesus admonished that our 'righteousness exceeds the righteousness of the Pharisees'.

18. What we learn from Christ and His call to the rich young ruler to give all he had is that ***the least a New Testament believer can start with in their financial stewardship is the tithe***, but we must progressively give more and more of ourselves and of our resources to the Lord.

19. ***The death and resurrection of Christ closes the chapter of the Old Testament with its order of priesthood, sacred offices, High Priest, and ordinances.*** Though many practices of the Old Testament end in Christ, the underlying principles are still alive in Him. In Christ, the true meaning and fulfillment of all the demands of the Old Testament are realized.

20. ***The New Testament reintroduces the Priesthood order of Melchizedek.*** Christ Jesus is now High Priest of that order.

21. ***In the New Testament, there is a new Spirit, sacred offices, High Priest and ordinances.*** Though in the New Testament all believers are part of the 'Royal Priesthood', Christ has set some offices in the church to minister to His flock. These offices include the Apostle, Prophet, Evangelist, Teacher and Pastor who are called of the Lord. Their calling is not of birthright, like that of the Levitical order, but of grace after the order of Melchizedek.

22. ***Where offerings were received by the Levitical order in the Old Testament, they are received 'at the Apostles feet' in the early***

New Testament Church. The offices set by Christ to minister to His flock constitute the new spiritual authority to whom are committed the welfare of the Church. They are stewards and of the Church. As the priesthood of Melchizedek received tithes then, as from Abraham, so does it continue now to receive tithes, through those who are 'blessed with faithful Abraham'.

23. The principle of tithing is based on the foundation of giving our first and the best to God. In a broader sense ***tithing does not mean a legalistic paying of ten percent of your salary*** and feeling pious that you've satisfied God. A true tither offers their heart to God and does not see God as only owning ten percent of their life.

24. In the New Testament, believers must endeavour to give more than a tenth to the Lord. We must give to God first and we must give our best. That means ***we cannot use the New Testament as a cover to dishonour God.*** Nowhere in the teachings of Jesus do we see Him lowering God's standards and demands to make it easy for people.

25. ***Though Biblical offerings such as tithes, offerings and firstfruits are generally freewill offerings, they are imperative.*** That means we cannot be casual about them or leave them to our whims and caprices. If we truly love the Lord, then where our heart is, our treasure will also be. Our giving is the clearest demonstration of our devotion.

Taken together, these hallmark principles will guide us to giving in the manner, in the spirit, in the quantity and in the quality that God expects of us. I trust that this detailed journey from Genesis through Revelation provides a deeper understanding as well as a deeper commitment to walk in God's will and in His way as it relates to our financial stewardship. It is my sincere hope that you end this book with greater wisdom and insight into the Father's spiritual laws and that this will be a blessing to your walk with Him.

If after reading this book, you struggle to translate the principles from the Biblical contexts into your contemporary life, I encourage you to also read *Frequently Asked Questions About Tithes, Offerings and First Fruits*

which poses questions specifically in the lived contexts and circumstances that today's Christian navigates in his or her walk with Christ.



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