
Lesson 21 – Financing the Church – Tithing Part 1 (OUTLINE)

I. The History of Tithing

- A. The word tithing means tenth. Thus, a tithe of one's income is a tenth of one's income.
- B. The scripture teaches tithing, that is, the giving of 1/10th of our income to the Lord.
- C. The practice of tithing is easily traced throughout the Scriptures.
 - 1. The principle of tithing began in the Garden of Eden.
 - a. The tithe is part of our possessions that God sets apart for Himself. "The tithe.. is the Lord's... Read Leviticus 27:30.
 - b. God gave Adam and Eve free use of the Garden of Eden for their sustenance and pleasure. However, He reserved a portion of the Garden and forbid them to partake.
 - c. By refraining from taking of God's reserved part of the Garden, Adam and Eve demonstrated their obedience to God and acknowledge Him as their God.
 - d. This is the principle of tithing: God gives us what we have but reserves 1/10th for Himself.
 - (i) By giving God the tithe, we are obedient to Him and acknowledge Him as God.
 - (ii) Violation of this brought judgement in the Garden and it will bring judgement now.
 - 2. The 14th chapter of Genesis reveals that Abraham, the father of faithful, was a tither.
 - a. Abaraham give tithes to Melchizedek, a type of Christ. Read Genesis 14:20; Hebrews 7:1-2.
 - b. Before the coming of Christ, men gave their tithe to men who were types of Christ. Now we are privileged to give our tithes to Christ who ever liveth. Read Hebrews 7:8
 - 3. Tithing was carried on by Jacob. There is no break in the constant teaching of tithing in God's Word. Read Genesis 28:22.

4. The tithe was incorporated in the Law that God gave to Moses for Israel.
 - a. Under the Law, the Jews gave three tithes.
 - (i) They gave a tithe for the Levites and their work. Read Numbers 18:24
 - (ii) A 2nd tithe was given for the Lord's feasts and sacrifices. Read Deuteronomy 14:2
 - (iii) The 3rd tithe was given for the poor every third year. Read Deuteronomy 14:18.
 - b. It is well to remember that Abraham 400 years before the Law. Tithing was before the Law and under the Law.
5. The last book in the Old Testament, the book of Malachi, sets down the practice and promises of tithing for all ages. Read Malachi 3:8-10.
6. Jesus Christ, during His earthly ministry, practiced tithing.
 - a. It is ridiculous to think that Christ, who was the fulfillment of God's requirements, would have failed in the manner of tithing.
 - b. Christ also commended tithing for others. Read Matthew 23:23
7. The principle of tithing is clearly set forth in the New Testament. Read: 1 Corinthians 16:2.

II. Thus, we see that tithing is taught throughout the entire Bible.

Questions:

1. Give a definition of tithing.
2. Where did tithing begin?
3. Name some Old Testament men that practice tithing?
4. Show how Jesus taught tithing.

Discussion: What are some of the evils that have fastened themselves on churches as a result of a failure of the members to tithe.

Assignment:

- Memory work study: Malachi 3:10
- Assignment: Be able to give what your estimate of the monthly offering of our church would be if all members faithfully tithed.

Lesson 21 – Financing the Church – Tithing - Part 1

III. The History of Tithing

- A. The word tithing means tenth. Thus, a tithe of one's income is a tenth of one's income.
- B. The scripture teaches tithing, that is, the giving of 1/10th of our income to the Lord.
- C. The practice of tithing is easily traced throughout the Scriptures.

1. The principle of tithing began in the Garden of Eden.

- a. The tithe is part of our possessions that God sets apart for Himself. "The tithe.. is the Lord's...

Read Leviticus 27:30 *³⁰And 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 unto the LORD.*

- b. God gave Adam and Eve free use of the Garden of Eden for their sustenance and pleasure. However, He reserved a portion of the Garden and forbid them to partake.
- c. By refraining from taking of God's reserved part of the Garden, Adam and Eve demonstrated their obedience to God and acknowledge His as their God.
- d. This is the principle of tithing: **God gives us what we have but reserves 1/10th for Himself.**
 - (i) By giving God the tithe, we are obedient to Him and acknowledge Him as God.
 - (ii) Violation of this brought judgement in the Garden and it will bring judgement now.

2. The 14th chapter of Genesis reveals that Abraham, the father of faithful, was a tither.

a. Abraham give tithes to Melchizedek, a type of Christ. Read:

- Genesis 14:20 *¹⁸And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. ¹⁹And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: ²⁰and blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.*
- Hebrews 7:1-2 *¹For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; ²to whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace;*

b. Before the coming of Christ, men gave their tithe to men who were types of Christ. Now we are privileged to give our tithes to Christ who ever liveth.

Read Hebrews 7:8 *⁸And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. ⁹And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham.*

3. Tithing was carried on by Jacob. There is no break in the constant teaching of tithing in God's Word.

Read Genesis 28:22 *²²and this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.*

4. The tithe was incorporated in the Law that God gave to Moses for Israel.

a. Under the Law, the Jews gave three tithes.

(i) They gave a tithe for the Levites and their work.

Read Numbers 18:24 *²⁴But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.*

(ii) A 2nd tithe was given for the Lord's feasts and sacrifices.

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

(iii) The 3rd tithe was given for the poor every third year.

Read Deuteronomy 14:28 *²⁸At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: ²⁹and the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.*

b. It is well to remember that Abraham 400 years before the Law. Tithing was before the Law and under the Law.

5. The last book in the Old Testament, the book of Malachi, sets down the practice and promises of tithing **for all ages**.

Read Malachi 3:8-10. ⁸Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. ⁹Ye are cursed with a curse: for ye have robbed me, even this whole nation. ¹⁰Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

6. Jesus Christ, during His earthly ministry, practiced tithing.
 - a. It is ridiculous to think that Christ, who was the fulfillment of God's requirements, would have failed in the manner of tithing.
 - b. Christ also commended tithing for others.

Read Matthew 23:23 ²³ Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.

7. The principle of tithing is clearly set forth in the New Testament.

Read: 1 Corinthians 16:2 ¹Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. ²Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.

IV. Thus, we see that tithing is taught throughout the entire Bible.

Questions:

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