

The Doctrine of Tithing – Part 1

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Well, good afternoon everyone. It's nice to see everybody back together this Sabbath. I'd like to give a warm greeting to all of those who will be watching this later out on DVD or hearing the CDs or off the website later. Just wanted to say "Welcome or howdy y'all" to all of you since this is originating from Texas.

Brethren, since the breakup of the Worldwide Church of God, I think it would be fair to say that pretty much every foundational doctrine of the Church of God has been attacked in one way or another. In fact, in the last couple of decades since the breakup of Worldwide, I think it would be fair to say it has probably happened in different ways or more fervently than it's probably happened in the past. And what I mean by saying that is the world's religions have always found the beliefs of the Church of God to be strange. They've always felt that that was heretical and there have always been attacks on our fundamental beliefs as a result of that.

However, since the breakup of Worldwide and the division that has happened in the Church of God since then, today we have hundreds of organizations that exist that consider themselves part of the Church of God. And, as a result of that, you can pretty much find any belief that you want to mention, any point of view, any position on a particular topic. If you look around, there's some group somewhere that has that idea and is teaching it. You can pretty much find a smorgasbord of beliefs today. And what this has resulted in is, again, a lot of the foundational doctrines of the Church of God really not just being attacked from the outside but being attacked from within the Church of God circles.

Another thing that has happened over the years is through all the divisions and the bust ups over the new decades in the current era of the Church of God, a number of individuals have.... There has been a lot of attrition you might say. A number of larger named individuals have exited the Church of God at various times and gone onto other belief systems. As a result of that, a number of these folks, kind of as they were making their exit or coming into totally different views and beliefs, have written extensive papers. And because their names are still recognized within the Church of God, because everybody remembers Mr. So-and-so because at the time he was active and maybe a high-profile individual within the Church, so, his papers get circulated throughout the Church. And, again, it becomes another way that the fundamental beliefs of the Church can be attacked even within Church of God circles. Like I said, that's something that's happened probably more fervently in the last couple of decades than we probably saw it prior to the bust up of the Worldwide Church of God.

Certainly, if you look at the Doctrine of Tithing, it is no exception. In fact, you could probably even say it's been attacked more fervently than probably a lot of our other

foundational teachings as a result of all this division and other papers and things of that nature. In fact, just in discussions amongst the elders associated with the Pacific Church of God, one of the things we've noticed in the past couple of years is just the number of questions that we've gotten from members on this particular subject. A lot of it stems, again, from papers that have circulated and things of that nature.

And also, if you look back, not just in the history of Pacific, because we've only existed as an organization for I want to say about three years now, but even if you look back in the history of some of the main organizations that kind of preceded the forming of the Pacific Church of God, I think it's been well over a decade since the subject of Tithing has been covered in any depth at all. As a result of that, we decided as a Council of Elders that it was time to kind of do a thorough covering on this particular subject just to review the foundational teachings of the Church, and not only that, but to address a lot of the counter arguments that have circulated in the Church of God on this particular topic.

So, today's sermon is going to be the first of a three-part series that will be addressing the Doctrine of Tithing. It's a larger subject and, again, we're not just going to go through the kind of the foundational teachings the Church has always had on the subject, but what we're also going to do along the way is take a good bit of time addressing a lot of the counter arguments that are typically put up to basically try to do away with the Doctrine of Tithing or to alter or kind of pervert the basic teachings. So, we're kind of going to go through all of this and to do so will take several sermons to do. That is why this will be one of three sermons that we'll do on this particular subject.

You'll also find as we go through all of this there will be a number of times you might say that we'll go on a significant tangent. One of the reasons for that is because there are certain points of logic that are developed in arguments that people have when they want to do away with tithing that they typically always use. As a result of that, I'm going to take sometimes some significant time to cover a particular topic to make a particular point on the subject. And sometimes it may kind of be a tangent away from the main idea of where we're going. We just need to kind of understand that's the reason why we're doing that is to thoroughly cover a number of the arguments that are being made about this particular subject.

So, with that in mind, I think the first thing we need to look at in looking at the subject of tithes and offerings, and you might say this is the heart and soul of the subject; it's the most foundational principle that we can understand on this particular subject:

Tithes and offerings are first and foremost an act of worship between an individual and God.

It is a **personal act of worship** and it's about developing that relationship between an individual and their God.

And we'll really see that especially when we start looking at the history of this subject because oftentimes when we think of tithes and offerings, we think about a practical purpose. What I mean by that is it's funding something, because if you look a lot at ancient Israel, what it did was it funded the operations of the Levites in the Temple. And if you look at the New Testament Church, it funds the operations of what the church's organizations are doing, taking care of the ministry and things of that nature.

But prior to all of this, it was simply about an **act of worship** between an individual and God. Even today when it serves a practical purpose, we have to understand that's still the foundation and the heart of this subject as it's, again, an **act of worship** between an individual and God.

So, to take a look at this, let's first of all start off by getting a picture of who we are and who God is. Let's understand that **God owns everything**. He owns everything on this planet. He owns us. Everything He created; He owns all of it. So, He doesn't really need our physical possessions, our physical wealth. That's really not what this subject is about. Let's start off first of all looking at several Scriptures to kind of establish the idea of who we are and who God is—just to kind of get a foundational picture here.

Start off by turning to Psalm chapter 24 and we'll start reading in verse 1.

Psalm 24:1. *The earth is the Lord's and all its fullness, the world and those who dwell therein.*

2) *For He has founded it upon the seas, and established it upon the waters. (NKJ)*

In other words, God made all that we understand. Everything that we understand in our physical world, He made every bit of it and He owns all of it. Notice it even says, "Those who dwell within." That's us. It's not just a matter that He owns all the physical things around us. We are a part of that physical creation. He owns us as individuals as well. We are all God's property. We're all His possession.

So, let's just follow this idea and turn to Psalm chapter 50. Psalm 50 and we'll start reading in verse 10. It says:

Psalm 50:10. *For every beast of the forest is Mine, and the cattle on a thousand hills.*

11) *I know all the birds of the mountains, and the wild beasts of the field are Mine.*

12) *"If I were hungry, I would not tell you; for the world is Mine, and all its fullness. (NKJ)*

So, God is telling us, "If I needed something, if I was hungry, I'm not going to come to you for it. You're My physical creation." Because see He's an omnipotent, eternal Spirit-Being and we're just His physical creation. We're greatly inferior beings. And the things that we own aren't going to make Him wealthier. He doesn't depend upon us for His sustenance. And He's getting us to understand that—that we're just merely physical human beings who get everything that we have from Him.

So, we have to understand when we give an offering or tithes back to God, we're merely giving back to Him some of what He gave to us because we got it from Him in the first place. To cover that point, turn with me over to Deuteronomy chapter 8.

Sometimes we can look at our, just being physical minded, we can look at what we've accomplished physically and think "Well, this is a result of my hard work. This is the sweat of my brow and this is what I worked and I accomplished and I can take credit for this." But we have to realize that even in what God hasn't necessarily given us directly outright, what maybe we worked and accomplished, it was Him who gave us the ability to work and to do that.

Notice in Deuteronomy 8 verse 18.

Deuteronomy 8:18. "And you shall remember the Lord your God, for it is He who gives you power to get wealth, that He may establish His covenant which He swore to your fathers, as it is this day. (NKJ)

In other words, even when we can say, "Hey, I worked hard and I accomplished this through my efforts" and stuff like that, it was Him who gave us the ability to do that. He not only gave us the raw materials, you might say, that we worked with, He gave us life to begin with. He gave us our intellect and our ability to know how to do things. So, everything that we've accomplished, we owe to Him.

As, I mentioned before, when we give an offering to Him or we pay tithes to Him, we're just giving back some of what He gave to us. It's not like we're doing God a favor. We're showing our appreciation and our allegiance to Him.

So, turn over to 1 Chronicles. Look at 1 Chronicles chapter 29 and verse 14.

1 Chronicles 29:14. *But who am I, and who are my people, (NKJ)*

This is David talking to God.

1 Chronicles 29:14b. *... that we should be able to offer so willingly as this? For all things come from You, and of Your own we have given You. (NKJ)*

In other words, "It was just what You already own that You gave to us that we've offered as an offering back to You."

1 Chronicles 29:15. *For we are aliens and pilgrims before You, as were all our fathers; our days on earth are as a shadow, and without hope. (NKJ)*

Notice, he's saying, "Everything we have, we owe to God." And when we give something of our physical possessions to Him, we're not giving Him something He didn't already have, but we're just giving back to Him some of what He gave to us.

So, why does He do this? Why does a spiritual, eternal omnipotent Being who is so much far superior to us, who made everything that we have and we understand (even made us), require us to honor Him with our physical possessions? What would be the point? Because it's not going to increase His wealth. He doesn't depend upon us for His sustenance. As He even tells us, "If I were hungry, I wouldn't come to you because I made everything." Why does He do this?

What we're going to see is it's about our hearts. He's not interested in our physical possessions again. That doesn't increase His wealth. He's interested in our hearts. It's about a relationship. Again, the core of this subject is an **act of worship** between an individual and their God and developing that relationship because what God really cares about is our hearts. Again, our physical possessions really don't mean anything to an eternal Spirit-Being who is far superior to us.

Turn with me to Deuteronomy chapter 10. It's Deuteronomy 10; we'll start reading in verse 12.

Deuteronomy 10:12. *"And now, Israel, what does the Lord your God require of you, but to fear the Lord your God, to walk in all His ways and to love Him, to serve the Lord your God with all your heart and with all your soul, (NKJ)*

This is really what's important to Him.

Deuteronomy 10:13. *"and to keep the commandments of the Lord and His statutes which I command you today for your good? (NKJ)*

Now, notice when He commands us and gives us rules that we should follow. That's not because it benefits Him. Yes, it makes Him happy to see us following Him, but He's doing it for our good. He's doing it because of what He's developing in us. It's not like He's benefited by things that we do for Him.

And continuing in verse 14:

Deuteronomy 10:14. *"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it. (NKJ)*

Again, all that is in it includes us. It's not just the physical things that we see—the plants and the trees and the animals and such. It's also us. He owns us. We're part of His possession. We're part of His creation.

But what He's really concerned about, again, is our hearts, our devotion to Him, our obeying Him and that relationship we're developing with Him. So, what's the connection between that and our physical possessions? Again, we've already established that God doesn't need us to feed Him. He says, "If I was hungry, I'm not going to come to you." So, that's not going to make Him wealthier. That's not going to benefit Him or sustain Him. And if God is only, mainly interested in our hearts, in our devotion and connection

with Him, why then would He require us to honor Him with His physical possessions. What would be the point?

Well, the answer to that question is in Matthew chapter 6. Let's turn over to Matthew 6 and we'll see how Christ answered this very question. Matthew chapter 6 and verse 21:

Matthew 6:21. *"For where your treasure is, there your heart will be also. (NKJ)*

What He is saying is because we're physical and we think physically and everything that we know is physical (That's just our whole orientation.), **what we do with our wealth, what we do with our physical possessions is a direct indicator of our priorities, of what is important to us.** I'm sure we've all noticed just in our own lives and in our relationships with others, in our marriages and families and such, you can look at how a person spends their money or what things they prioritize (how they're going to spend their money) that that tells you a lot about what's important to that individual and what's top priority for them.

It's kind of like also how they spend their time. You can look at what a person makes time for, because we all only have twenty-four hours in a day. And we all only have a limited amount of money regardless of how wealthy we are. But what **we choose to focus those things on are the things that are most important to us.** That's just kind of how we work. So, it's an indicator of where our heart is at because **where our treasure is, there our heart is also.**

And see God wants our hearts. So, He knows if he makes a priority of having us to honor Him with our physical possessions, that's an indicator of where our heart is. It's an indicator of how much we acknowledge Him, we appreciate Him, we love Him, because that's, again, showing where our priorities are.

In just looking at this general subject, I've worked in, over the last decade or more, in the human resources field. I'm a corporate recruiter. So, I make job offers on a weekly basis, sometimes on a daily basis and negotiate salaries with people. I do their offer letters and things of that nature. Sometimes that includes bonuses and relocation or other perks dependent upon what the situation is.

One of the things I've noticed—and, of course, this is kind of a common-sense principle but it just really hits home to me with what I do for a living—that there are a lot of things a person will consider flexible. You can do an offer letter for them and leave something out or you can miss this little perk or that little perk and they will not necessarily make that big a deal out of it.

But you mess up on the salary, you mess something up in regards to their relocation bonus or something that's going to directly affect their pocketbook, you're going to get a phone call about that! That's going to become an issue. That's going to become a big deal. They're going to stand up for that until they get their money! Because, again, as

physical human beings that's how we think because our wealth and what we have is important. That's our standard of living. That's my ability to have physical things.

So, that is why God says, "**Where your treasure is, that's where your heart is going to be.** And, then, that's why I'm making Laws and requiring you to honor Me with your physical possessions because that is going to tell Me where your heart is. That's going to tell me what is important to you and what is kind of top on your priority list. And if you're willing out of the goodness of your heart to do that, then that tells Me that I'm important to you. That tells Me that My will is important to your life because you're showing that to me in some of the most meaningful ways."

See that is the core of this subject. It's not about that God needs our money or that God needs our physical possessions. He is an eternal omnipotent Being. What is what we have going to bolster His wealth or make Him better off? It's not. As He told us, "If I were hungry, I wouldn't be coming to you. I can make all I need to. I gave you everything you've got. I made you." So, it's not an issue that that's going to make Him any better.

It's an issue of **for our good, for our developing our relationship with Him.** Again, realize even though over time God took tithes and offerings and He made a practical purpose—in other words, something they would fund; that was an additional purpose He added to this and something in His will He wanted done—but the core of the subject is our relationship with God. It's a **personal act of worship** between an individual and their God. That is the heart and soul of this subject. And sometimes it gets lost when we're analyzing all of this from practical purposes, and "Who had it this time? And who had it at that time?" and such. And we lose the heart and soul of the subject, which is an **act of worship**. And it is a **personal act of worship**.

Because we have to remember: **What's important to God is the heart issue.**

So, see we live in a world where we tend to look at things physically. We look at things financially and such. So, in our minds and from a physical carnal perspective, when this person who can donate to a charity or church whatever this big amount, it would be because they're wealthy. Well, that's more important. That's more meaningful than someone might be a poor widow and on Social Security and she gives a little offering off of what little she has. This other guy who is wealthy, that's more important than her.

That's not all at how God looks at the subject because, again, the core of what He's looking at is **the heart**. To illustrate this point, turn with me to Mark chapter 12 and verse 41. I'm sure a lot of you guessed which parable we're going to here. Mark 12:41, this is the Widow's Mites.

Mark 12:41. *Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much.*

42) *Then one poor widow came and threw in two mites, which make a quadrans.*

43) *So He called His disciples to [Him] 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; 44) "for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood." (NKJ)

From a monetary perspective she gave next to nothing. But what Christ was looking at was **where her treasure was, there her heart was also**. She had very little and He said, "She gave her whole livelihood." She was communicating with that action what was important to her and that her heart was totally behind God and she appreciated God for all that He has done for her. And she's acknowledging all this and this act that she is doing communicates that. That was what was important. He's looking at **the intents of the heart**.

Because you see, again, what is really important to God is not dollar figures. It's not how wealthy someone is and what they can do, but because we live in a physical world where if we think physically, that's what seems important.

We also live in a world—and I'm sure we've all seen examples of this. In today's world if someone is giving to a charity, oftentimes they're wealthy or they're a movie star or whatever and they have lots of money. Do they quietly go and say, "Okay, I believe in this worthy cause over here to help out some needy people. So, I'll just give them a large sum of money and write them a check and just do it quietly." No, that's not normally how it happens. Is it?

They are normally on TV in front of the cameras. They have a big huge size check and, then, they're making a presentation out of it. And they're getting all the fanfare out of it because it isn't just an act of sincerity of wanting to help out a worthy cause. It's "I want all the brownie points. I want the publicity. I want to be noticed and get all this benefit out of that."

Well, Christ tells us specifically that this absolutely the wrong way to go about this. Now, He teaches this as a principle of giving in general, but we can also apply this to tithes and offerings as well. It should be something that's done privately between us and God or us and an individual (when we're helping them out). And not about getting "show," getting recognition for it.

Now, let's notice where Christ explained this over in Matthew chapter 6 and verse 1.

Matthew 6:1. *"Take heed that you do not do your charitable deeds before men, to be seen by them. Otherwise you have no reward from your Father in heaven.*

2) *"Therefore, when you do a charitable deed, do not sound a trumpet before you as the hypocrites do in the synagogues and in the streets, that they may have [the] glory [of] men. Assuredly, I say to you, they have their reward.*

3) *"But when you do a charitable deed, do not let your left hand know what your right hand is doing,*

4) *"that your charitable deed may be in secret; and your Father who sees [you] in secret will ... reward you openly. (NKJ)*

Again, we're coming back to the same principle. **It's about the heart. It's about our intent, our sincerity in doing it.** It's really not about a dollar figure. It's really not about how much physical possessions there might be or how wealthy someone is. It's about a personal private act that someone does to help out someone else.

Well, the same principle applies to our tithes and offerings. It shouldn't be something that "Hey, I gave this big offering and I'm bragging about it." No, it should be something that we're just doing **out of the sincerity of our heart between us and God.** And it's not to be noticed or shared.

In keeping with that principle, when we set up the organization of the Pacific Church of God, we looked very much at this principle and even the mistakes of the past that have been made in different organizations prior to this time. And we purposely set things up so that no one in the ministry has any access whatsoever to review donations. None of us have any ability to look and see how tithes are done or offerings are done or to look at any of that.

Because I'm sure we can all think back in our Church of God history over the years and think of times when that affected decisions. When things were administered, "Well, this person we'll give favoritism to because they're a big donor and they give a lot of money to this organization versus this other individual who is not as wealthy and he can't contribute as much."

So, we purposely set this up where none of that can be seen. So no one in the ministry has any access to that type of thing and it takes that whole human nature aspect just completely out of the equation because, again, this should be a personal private act between an individual and God. It's not something where we try to get brownie points or win favor as a result of. That's physical. That's carnal. This should be simply about the sincerity of our hearts.

So, with that foundation in mind, let's look now more specifically at you might say some of:

The mechanics of the issue of tithing.

As I mentioned before, tithing is a subject that has been attacked quite fervently over the years from numerous different angles. And oftentimes that is also within the Church of God itself. Now, there is a variety of arguments on this subject. And let me also just say, in this sermon series, we will by no means cover every counter argument that's been proposed on the subject of tithing because that would just be massive and go on forever. But one of the things that we will do is cover a lot of the foundational logic that covers a lot of these arguments.

One of the things I did in preparing for this series is I got a number of the study papers, you might say, that have been circulating throughout the Church of God in recent years (a number of them anti-tithing papers) and studied them just to kind of see the

arguments and understand where people are coming from. Each one has its own particular details or tangents they go on, but there is fundamental core logic that tends to kind of run through a lot of the arguments that everybody seems to kind of make to base upon their basic ideas. What we're going to do throughout this series is spend some time covering a number of those so you can kind of see some of the holes in a lot of the arguments that are utilized.

Now the attacks on this subject tend to fall into a few categories in a broad sense. Probably one of the most common arguments is that:

Tithing is not valid in the New Covenant.

Basically, the idea goes that tithing is inextricably linked to the Levitical Priesthood. And, therefore, when the Levitical Priesthood went away, it went away by necessity and is, therefore, not a valid concept in the New Covenant. That is probably one of the most common arguments.

Now, there are other arguments as well that are not designed necessarily to do away completely with the subject of tithing, but really more to alter or you might say *pervert* it. Probably one of the most common ones in that regard is:

There are not three separate and distinct tithes.

There is really just one. There is just one 10%. It's divided up into three different purposes.

Other arguments include:

There is really not a separate Third Tithe.

That is your Festival Second Tithe. And every third year, you don't go to the Feast. You give that to the poor.

Again, we'll address a lot of these as we go through this series because, again, we're going to break this down into three sermons. But I'm just kind of giving you an overview of some of the major arguments that take place.

Now, let's start off first of all kind of briefly addressing this idea that:

Tithing is not valid in the New Covenant.

I start here because the logic behind this type of argument is very similar to the logic of those that try to do away with the Ten Commandments and God's Law completely in general.

Here's why I say this. I'm sure we're all familiar with arguments of people who try to say that in the New Covenant, you're really not required to keep the Ten Commandments. Oftentimes when you push people, what they're really coming down to saying is "You don't have to keep the Sabbath," because you can go through:

"Well, that means I can murder."

"No, no, no! Murder is a bad idea."

"You mean I can steal?"

"Well, no. You really shouldn't steal. You should love your neighbor."

And you can kind of walk through those and really the Sabbath is the one they're trying to 86 out of this.

The way that the argument is typically structured is like this.

"Well, the Ten Commandments weren't really Laws."

And realize **I'm not arguing this**. I'm just giving you an example. They typically say:

"The Ten Commandments, they weren't really Commandments. They weren't really Laws upon people until Mount Sinai and Exodus 20. That's basically when they were instituted.

"So, therefore, they are inextricably linked with the Old Covenant agreement. So, therefore, when that Old Covenant agreement was severed, when Christ dies and, then, we come into the New Testament Church, those by necessity kind of go away as well. And now, we have a totally different set of rules. Now, we don't have to keep that burdensome Sabbath."

That's kind of how the logic is developed.

Of course, they overlook the fact that you can look in Genesis chapter 2 and see God creating the Sabbath in Creation Week, setting it aside and making it holy.

But you also hear arguments like, "Well, but He doesn't specifically say that man has to keep it. That's not until Exodus 16 and the Sabbath Covenant." You'll hear arguments kind of around that.

I'm not going to get into a big tangent in regards to God's Law, but as you know, you can look in Scriptures like Genesis 26:5. And you don't have to turn there. I think we're all familiar with it. It specifically states that Abraham kept God's Commandments, His Laws and His Statutes and it lists all of them out. By sheer logic, there had to be

Commandments, Laws and Statutes in effect in Abraham's time for him to be keeping them. Well, what Commandments is He talking about? The Ten listed in Exodus 20.

But the point I'm getting here is that the logic of this whole argument is based upon the idea that:

The Commandments didn't really come into existence until the Old Covenant Agreement at Mount Sinai. So, therefore, when that agreement is severed, the Commandments, by necessity, go away as well.

Well, the argument on Tithing is based very, very similarly because the argument on Tithing is:

Tithing didn't exist until there was a Levitical Priesthood in ancient Israel. And it was inextricably linked with the Levitical Priesthood. So, therefore, when the Levitical Priesthood would go away, by necessity, tithing goes away.

Well, one of the big problems with this argument is the exact same problem with the argument we just described with the argument against the Commandments because the Commandments pre-existed Mount Sinai. So, you can't say that they came into existence at that point. Tithing did as well. And let me show you an example of that. Turn with me over to Genesis chapter 14 and we'll start reading in verse 18, but I'm briefly going to set the scene here before we start reading this.

Now what has happened in this chapter is that Abraham has been involved in basically a military campaign, a military battle and he's on the winning side. And, as they say, "To the victor go the spoils," he's on the side that wins. So, they collect all the spoils that they've seized from those that they've defeated.

What we're going to see here beginning in verse 18 is Abraham gives a tithe to Melchizedek from all the spoils that they received. I'll just briefly state this and we'll spend a good deal of time later today proving this point, but **Melchizedek is Jesus Christ**. And again, we'll go into a great deal of kind of on a tangent to thoroughly prove that subject in a moment but let's just state that now as we go forward. We'll start reading in verse 18.

Genesis 14:18. *Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High.*

19) And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth;

20) And blessed be God Most High, who has delivered your enemies into your hand." And he gave him a tithe of all. (NKJ)

Now notice of all the spoils, Abraham is giving ten percent to Melchizedek who is Jesus Christ who is the God of the Old Testament.

Now, notice for starters—and, again, this will be an aside point—another common argument used to undermine the subject of tithing basically goes like this:

A tithe by definition is just on agricultural products.

Again, **I'm not arguing that.** I'm just illustrating an argument.

So, by definition it could only be on grains or crops or on animals. So, by definition that's what a tithe is. So, if you're not a farmer, then you're not required to tithe.

Now, think about that. The Bible calls this a tithe of what Abraham gave to Melchizedek. We're also going to see here in a moment, the New Testament calls it that as well because in Hebrews chapter 7, it refers to this example and it recalls this as *tithes*.

If a tithe by definition was only agricultural items, then this couldn't be called a tithe because it wouldn't fit the definition. What he's giving Him is the spoils of war which is going to be a lot more items than just agricultural because think about it. Just for an example—**I'm not advocating this**—but if you just think of World War II when the Nazis were going in taking over a lot of areas. The spoils that they took sometimes were paintings, they were gold, they were all matter of valuable things that they seized from the homes of Jews that they were kicking out. It wasn't just the food items. It was anything that they thought was valuable and they wanted. Well, that is how this would work as well. They grab all the good stuff that they think is "Something I want to hang onto." So, it includes a lot more than just agricultural items. And, again, Abraham is giving a tenth of all of this to Melchizedek. **And it's defined in the Bible—not only in the Old Testament, but in the New Testament—as a tithe.** So, if a tithe by definition is only agricultural items, this would not meet the definition. So just think about that.

Also notice the time frame on this. This is Abraham. This is Levi's great-grandfather. At the time this is happening, Isaac hasn't even been born yet, let alone Jacob and Levi. There is not even a guy named Levi yet to name a tribe after, let alone a tribe of Levi, which would come about hundreds of years later. And here we have Abraham tithing.

Now here is the common counter argument. It normally goes like this:

Well see, this was just a one-time thing. This was just a free-will offering that Abraham gave to Melchizedek. It just by coincidence happened to be ten percent and this really wasn't about tithing. In fact, it really couldn't meet the definition of tithing anyway because it wasn't just agricultural items. And he wasn't really paying tithes. He was just giving a free-will offering, which, again, by coincidence just happened to be ten percent.

Well, if we turn over to Hebrews chapter 7, we're going to find that the Bible directly states Abraham was paying tithes. Turn with me over to Hebrews chapter 7 and we're going to start reading in verse 1. Before I start, let me mention as we go through this section, I'm going to point out a number of things that we're going to come back to later

because right after we wrap up this point, we're going to go kind on an extensive tangent proving the identity of Melchizedek.

And the reason I do that is I've found that most everyone that argues against tithing, that say that tithing is not valid in the New Covenant, almost always has to argue that Melchizedek is somebody other than Jesus Christ. There are basically two categories that it falls into.

1. They want to make Him either a physical ruler in Abraham's time, or
2. Maybe He's a Spirit-Being, but He's somebody other than Christ.

Because, as we're going to see in Part III of this series when we cover Tithing in the New Covenant, that's kind of pivotal to the logic of tithing in the New Covenant. So, if you are going to do away with that, you have to make Melchizedek somebody other than Christ. But, again, just so you understand why I'm pointing certain things out, we're going to come back to it later today.

So, in Hebrews 7 verse 1:

Hebrews 7:1. *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, 2) 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," (NKJ)*

Now, take note of the fact that there are two titles given to Melchizedek here—**King of Righteousness and King of Peace**. We're going to come back to that later.

Also note in verse 3 here:

Hebrews 7:3. *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. (NKJ)*

Notice: He's like **the Son of God** and He remains a Priest **continually**.

Hebrews 7:4. *Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. 5) 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; 6) but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. (NKJ)*

Now, we'll come back to this as well, but notice how it is **directly equating** the act of **receiving tithes that the Levites did from ancient Israel** to the same act that **Melchizedek did of receiving tithes from Abraham**. It makes them equivalent

and then it contrasts details between who the Levitical Priesthood and who Melchizedek was. **It never contrasts the act of what happened.** We're going to come back to that.

Hebrews 7:7. *Now beyond all contradiction the lesser is blessed by the better.*
8) *Here mortal men receive tithes, (NKJ)*

Also notice that one. This is in the New King James. It refers to the Levites as "mortal men." If you look in the Old King James, it refers to them as "men that die." We're talking about mortal men that die.

Hebrews 7:8b. *... but there he [in other words Melchizedek, who is being contrasted with mortal men that die] receives them, of whom it is witnessed that he lives.*
9) *Even Levi, who receives tithes, paid tithes... (NKJ)*

Notice those words.

Hebrews 7:9b. *... through Abraham, so to speak,*
10) *for he was still in the loins of his father when Melchizedek met him. (NKJ)*

Notice here it's saying that figurative—because Levi hadn't been born yet; so, obviously we're talking figuratively—but it says Levi was figuratively paying tithes to Melchizedek through Abraham's actions. **That means Abraham was paying tithes.** This wasn't just a free-will offering that he just happened to give that was just by coincidence ten percent. He was paying tithes to Melchizedek.

Also notice that in this whole discussion, it equated... It says the Levites had a Law to receive tithes from the people in Israel (which we're going to cover that next time in detail). They certainly did, but **it equates what Melchizedek does with that.** It contrasts different details of why Melchizedek is superior to the Levites.

Never does it say that these acts that happened were just fundamentally different. Because follow the logic. If you take the counter argument, it would have to go more like this:

These acts were just so fundamentally different you can't completely compare them because, in Abraham's time, there wasn't really a Law about this. So, he wasn't really doing it as a result of a Law.

In fact, it wasn't really a tithe because it was on more than agricultural items. So, it wouldn't meet the definition of a tithe. And it was just a one-time act. It wasn't a regular thing. So, it's so fundamentally different, you really can't compare them to one another.

Did you notice that none of that is said [in Scripture]? It compares these as exact equivalent acts and then says, "Oh, here's what's different about the Levites versus Melchizedek." And it makes everything else that happened directly equivalent.

On what logical basis would they be compared like that if they were so fundamentally different? It wouldn't make sense.

So, understand what Abraham was doing was paying tithes just like it said. And, yes, there is only in history time it's referred to in Abraham's life that it's done. We don't see records of him doing it on a regular basis.

Also, consider this: Is there any record in Genesis of Abraham keeping the Sabbath? No. It never specifically says "And Abraham stopped and kept the Sabbath holy." It never mentions that.

Now, we know in Genesis 26:5, it says "Abraham kept all of God's Commandments, His Laws and His Statutes. And we know what is one of His Commandments? The Sabbath. So, you can certainly infer that Abraham kept it, but, again, just follow the same the logic. It doesn't tell us he kept the Sabbath. So, it gives us an example of him paying tithes, but it also, again, doesn't say he was keeping it all the time. We can infer that from all this is laid out.

Let's also now look at:

The identity of Melchizedek

As I mentioned, those that argue against tithing typically go to great lengths to say that Melchizedek was not Jesus Christ. They'll do one of two things with Him. They'll either argue that "He was a physical human being that just lived during Abraham's time and Abraham was kind of doing this as just an act of respect to this physical ruler." Or they will say, "Maybe He was a Spirit-Being, but He isn't really Jesus Christ. He's somebody else."

But let's analyze this and put together a whole puzzle. This will kind of be a tangent, but what we're going to see is that we can come at this from a dozen different angles. And, if put the whole puzzle together, there is only one conclusion you can draw.

Let's notice first of all in verse 8 and I pointed this out as we started off here. It says:

Hebrews 7:8. Here mortal men receive tithes, (NKJ)

This is referring to the Levites.

As I mentioned before, if you look in the Old King James it says, "Men that die."

So, we're talking about mortal men that die. Now, **the only reason you would make that distinction** (We were pointing out those issues and then contrast with that.) **is if you are talking about the opposite of that.**

Hebrews 7:8b. ... but there he receives them [referring to Melchizedek], of whom it is witnessed that he lives. (NKJ)

Now just to cover this thoroughly from a logical standpoint, let's **just for argument's sake** take the idea that maybe this was a physical human being.

Now, it's saying here in Hebrews 7 "He lives," present tense. We also read earlier "He remains a priest continually." This guy is still around. So, he was obviously alive in Genesis chapter 14 to be interacting with Abraham. And in Hebrews chapter 7—several thousand years later—he's still alive.

This is multiple times the lifespan of Methuselah who is the oldest living guy that we have any record of him living. And he was less than a thousand years. It's not a real logical argument to say "This is a physical human being. He just lived several thousand years." That doesn't really make a lot of sense.

Also, notice he is contrasted with "Mortal men that die." The only reason you would describe the Levites as "Mortal men that die," and say but "This guy is different" is if he is an immortal being who does not die. Now logically, that's obviously the meaning that this sentence is implying here.

But just to back that up, if we take the Greek word here translated as "lives," the Greek word translated is *zao* (*dzah'-o*). It's Strong's #2198 and I'm going to quote from some excerpts from The Complete Word Study Dictionary of the New Testament by Spiro Zodhiates.

And just for the interest of thoroughness, let me say here that Zodhiates has an extensive write up on this word. It's probably over a page and a half of all the different uses that this word can do. And certainly in context, it can have different varieties of meaning. One of those applications can refer to simple physical life. But, again, if we look at some of the alternate meanings he gives it and, then, look at the context of the sentence, it becomes pretty clear.

And I'm going to read to you just a couple of quick excerpts of other suggested meanings that Zodhiates gives for this word.

In the sense of to exist: in an absolute sense without end, now and hereafter, to live forever.

In other words, we're talking about being immortal.

And jumping down to read a different excerpt for you:

In a sense of to have eternal life: to be admitted to the bliss and privileges of the Redeemer's Kingdom.

In other words, we're talking about being immortal or even eternal. And, again, if you think about that in the context, that would have to be the meaning used here. Why would contrast it to "Mortal men that die" unless you were talking about an immortal Being that doesn't die?

Now, with that in mind, look back up to verse 3. It says:

Hebrews 7:3. *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. (NKJ)*

Now there are a lot of counter arguments kind of built around this particular Scripture because, if you read it straightforward, what it obviously seems to be saying is "This guy wasn't created and he never dies."

But here is the common counter argument. It kind of goes like this:

Well, that's not really what it's saying. What it's really saying is "We just don't have the genealogy records on this guy. We don't have a birth certificate and a death certificate." Or to even kind of put it in a modern-day context, it's kind of like saying "Nobody's gone on Ancestry.com yet and done this guy's family tree and kind of documented all the records of his genealogy."

Well think about that in the context of what we just read. One of the things stated here was "nor end of life." Well, we already know he's contrasted with "Mortal men that die" meaning he's an immortal being that doesn't die. So, we know what that means.

It's not saying "We don't have a death certificate on this guy." Or "Nobody's gone and found his gravesite and taken a picture of the headstone so we have the dates of which he died."

It's saying, "This Guy doesn't die." Because how else can He remain a priest continually? He has to be immortal and someone who doesn't die.

Well, if you look at it in that context, then when you say, "Without father, without mother, without genealogy, having neither beginning of days or end of life," we know what "not having end of life" means. So, obviously, what does "Not beginning of days" mean? It means this Guy is eternal! And it means He didn't have a father or a mother. He wasn't created. He's been around forever.

Well that narrows the playing field down pretty small as to who this Guy can be.

So, let's turn over to John chapter 1 to look at the earliest recorded history in the Bible. It's John chapter 1 and what we're going to figure out here by process of elimination is who Melchizedek has to be.

John 1:1. *In the beginning was the Word, and the Word was with God, and the Word was God.*

2) *He was in the beginning with God.*

3) *All things were made through Him, and without Him nothing was made that was made. (NKJ)*

In other words, it says "In the beginning, there were these two eternal Beings that always existed and everything else that came into existence—every other spirit-being, every other physical thing, everything else that came into existence—was created through this One called the Word." So, obviously if Melchizedek is eternal, He has to be one of these Two. These are the only Ones we can draw from because, again, he would have beginning of days if he was created by the Word.

So, let's establish the identity of the Word here. Turn over the page here (at least in my Bible) to verse 14 and we can establish who the Word is.

John 1:14. *And the Word became flesh and dwelt among us, and we beheld His glory, the glory as of the only begotten of the Father, full of grace and truth. (NKJ)*

Now, who became flesh and dwelt among us? That was Jesus Christ. He was the one who became a human being and sacrificed Himself for us. So, He is this one referred to as the Word.

So, now we have God the Father and Jesus Christ are the only ones that have existed eternally. And everything else (spirit form and physical form) that came into existence, Jesus Christ had a hand in creating it.

So, we know if Melchizedek had no beginning of days, He's got to be one of these Two. But we can eliminate one of these two by process of elimination if we just analyze it. Look down to verse 18.

John 1:18. *No one has seen God [referring to the Father] at any time. The only begotten Son, who is in the bosom of the Father, He has declared Him. (NKJ)*

In other words, no one has ever seen God the Father at any time. This is what he's saying.

Now, turn over to John chapter 5 and we'll see a similar statement. John 5:37:

John 5:37. *"And the Father Himself, who sent Me, has testified of Me. You have neither heard His voice at any time, nor seen His form. (NKJ)*

In other words, no one has ever seen the Father, ever talked to the Father and heard His voice. This eliminates Him from being a possibility as to who Melchizedek is because think about it. Melchizedek interacted directly with Abraham. Abraham would have seen Him and would have heard His voice. So, that eliminates Him (God the

Father) from the options. That leaves us with one choice left—Jesus Christ. It's the only one left to pick from. **Melchizedek and Jesus Christ are one and the same.**

But let's also look at this from another angle. As I said, we're going to come at this through several different ways. Now, as I pointed out when we went through Hebrews chapter 7 in the first couple of verses there, Melchizedek is referred to with two titles. He's referred to as "**King of Righteousness**" and "**King of Peace.**"

Now if you think about that... If you think about first of all **King of Righteousness**, now if you understand at all the basics of what the Bible says about human nature, of what we as physical human beings are like, our carnal sinful nature, the fact that God has to save us with Christ's sacrifice to even have us be redeemable. And it's only through His power that we can even try to develop righteousness, but even still then it's forgiving us of a lot of our sins and covering that to even make us righteous.

You would never call a physical human being carnal with human nature that sinned **King of Righteousness.**

Think about this. This is a God who says "Your righteousness you can do on your own, that's like soiled menstrual rags to me." He's not going to refer to a human being who is sinful and carnal as **King of Righteousness.**

But if we stop and look at some of the titles that Jesus Christ is given in the Bible, we're going to find those very, very similar to these two titles that are given to Melchizedek. So to look at that, let's start off looking at Isaiah chapter 9. We'll go to a very familiar Scripture here. Isaiah 9, we'll start reading in verse 6.

***Isaiah 9:6.** For unto us a Child is born, unto us a Son is given; and the government will be upon His shoulder. And His name will be called wonderful, Counselor, Mighty God, everlasting Father, Prince of Peace. (NKJ)*

Notice He's referred to as the **Prince of Peace**, very similar to the **King of Peace.**

Let's also notice in Malachi chapter 4. Let's look at some other titles that Jesus Christ is given. Malachi 4 and we're going to read verse 2.

***Malachi 4:2.** But to you who fear My name the Sun of Righteousness shall arise with healing in His wings; and you shall go out and grow fat like stall-fed calves. (NKJ)*

Now, notice this is referring to the return of Jesus Christ. And you see **Sun of Righteousness** has capital letters. It's a title given to Jesus Christ. He is the **Sun of Righteousness** and this is very similar to the **King of Righteousness.**

Let's also turn over to Jeremiah chapter 23 and we'll start reading in verse 5.

Jeremiah 23:5. "Behold, the days are coming," says the Lord, "That I will raise to David a Branch of righteousness; a King shall reign and prosper, (NKJ)

Notice Christ is going to be a King.

Jeremiah 23:5b. ... and execute judgment and righteousness in the earth.

6) In His days Judah will be saved, and Israel will dwell safely; now this is His name by which He will be called: THE LORD OUR RIGHTEOUSNESS. (NKJ)

Notice He is a King and He's called **THE LORD OUR RIGHTEOUSNESS**. In other words, He is the **King of Righteousness**. So, who is that?

Melchizedek and Jesus Christ are one and the same.

Who else would you give these titles to? Who else would you call **King of Peace** and **King of Righteousness**?

Let's also now, with this in mind, go back and read a couple of the Scriptures in Hebrews that refer to Melchizedek. And we will see that it is always in the context of describing Jesus Christ in His roles. And if we put, again, the understanding of all these other pieces of the puzzle together, what we can see is They are basically One and the Same. Even though the Bible does not explicitly say that here, They are One and the Same. There is no other logical alternative.

It's Hebrews chapter 5 and verse 5.

Hebrews 5:5. 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."

6) As He also says in another place: "You are a priest forever according to the order of Melchizedek";

Now, notice that **Jesus Christ is a Priest forever** and **Melchizedek was a priest continually**. In other words, without end, meaning forever. They are One and the Same.

Picking up in verse 7:

Hebrews 5:7. who, in the days of His flesh, when He had offered up prayers and supplications, with vehement cries and tears to Him who was able to save Him from death, and was heard because of His godly fear,

8) though He was a Son, yet He learned obedience by the things which He suffered.

9) And having been perfected, He became the author of eternal salvation to all who obey Him,

10) called by God as High Priest "according to the order of Melchizedek,"

11) of whom we have much to say, and hard to explain, since you have become dull of hearing. (NKJ)

Now, turn over to chapter 6 and we'll start reading in verse 19.

Hebrews 6:19. *This hope we have as an anchor of the soul, both sure and steadfast, and which enters the Presence behind the veil, 20) where the forerunner has entered for us, even Jesus, having become High Priest forever according to the order of Melchizedek. (NKJ)*

Notice when Melchizedek is referred to, it's typically in the context of describing Jesus Christ. Again, because They are One and the Same. They are the Same Individual.

So, now if you look back understanding this at what happened in Genesis chapter 14, the picture that we have is **Abraham is paying tithes directly to Jesus Christ, the God of the Old Testament.** He's paying them directly to God.

But also think about what is happening here. At the time that this took place, these tithes and offerings weren't funding anything. There wasn't a Levitical Priesthood and Temple operations and things of that nature that were funded by this. There wasn't a New Testament ministry that was funded by this.

This was simply an **act of worship between an individual and God.** This was about that relationship and about showing "**where your treasure is, there shall your heart be also.**" That is why I said this is the heart and soul of this subject. It's being able to basically give our hearts to God and to honor Him with our physical possessions. That's what this is all about. It's the heart and soul of the subject.

But notice as I pointed out, tithes and offerings before they were ever given over to the Levites belonged to God. And even when He did, He still considers them "holy and something He owns." And when not used properly, He considers it "robbing from Him."

Let's notice in Leviticus chapter 27 and verse 30.

Leviticus 27:30. *'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. (NKJ)*

Notice He says He considers tithes to be holy and He considers them His because notice He owned them before He even delegated this to be something that the Levites would receive.

And as I mentioned, He also considers, if they are not utilized properly according to His Laws, He considers it robbing from Him personally. Turn with me to Malachi chapter 3 and we'll see this directly stated in the Bible. Malachi 3 and we'll start reading in verse 8.

Malachi 3:8. *"Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and [in] offerings. (NKJ)*

Now think about it this way. From a physical perspective, who was affected if tithes weren't paid or if tithes were embezzled? As we're going to see as we go through this next time in Part II, kind of the history behind this. There was embezzlement going on within the Priesthood that was happening here as well. But if those things are happening, who is physically affected by that? It would be the Levites. They would be the ones being starved out.

But how does God word this? He doesn't just say, "Well, you're robbing from the Levites, you're robbing from Me," because He takes it personally. He considers it His Law, and, again, they [the tithes] were His to begin with. Again, the fundamental issue here is **an act of worship** between and individual and their God. It was just given a practical purpose later to fund the Levites. And, again, that was God's will. It was something He was accomplishing as well. But you always have to remember:

The fundamental foundation of this subject is an act of worship between an individual and God.

So, God takes it personally and says, "You're robbing Me. This is a personal thing. You're not just robbing the Levites. You're robbing Me as an individual."

Let's also take a look at another example of tithing prior to their being a Levitical Priesthood. Turn with me to Genesis chapter 28 and we'll start reading in verse 20.

Genesis 28:20. *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, 21) "so that I come back to my father's house in peace, then the Lord shall be my God. 22) "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." (NKJ)*

Now, notice here what Jacob is saying is "I'm going to give ten percent back to God." Where did he pick that percentage from? Where did he pick the idea of "I know what I'll do; I'll take ten percent of everything I get and I'll give it back to God."? If the concept of tithing did not exist up to this point, where did Jacob pull that idea from? How did he just coincidentally pick ten percent as the means to do that?

Well, for starters, we know from what we read in Genesis 14 and in Hebrews 7 his grandfather Abraham was tithing. It says directly "he was paying tithes." Obviously it was taught down to the family about the concept of tithing. So, he [Jacob] was acknowledging here his responsibility to give back ten percent to God of what God had given him.

The counter arguments against this are, again, very similar to what is oftentimes used for Genesis 14. It's:

This was just a free-will offering he was doing. He just happened to pick ten percent as a coincidence. And that was just something he was going to give to Him. He's not acknowledging a responsibility that he has to do this to give back to God.

To look at this a little more clearly, let me read to you how the Complete Jewish Bible translates these two Scriptures. Again, this is Genesis 28:20 but this is from the Complete Jewish Bible.

Genesis 28:20. ... *"If God will be with me and will guard me on this road that I am traveling, giving me bread to eat and clothes to wear,
21) so that I return to my father's house in peace, then ADONAI will be my God;
22) and this stone, which I have set up as a standing-stone, will be God's house; and of everything you give me, I will faithfully return one-tenth to you."* (CJB)

In other words, "I'll be faithful in giving back my ten percent to you," is what he's saying. So, he's acknowledging a responsibility to do that. "I'm going to be faithful in this responsibility because I'm giving ten percent back of what you have given to me."

But, again, also notice the fact that in this time there wasn't the practical application of this. What I mean by that is it wasn't funding anything. It wasn't like he was supporting the Temple Operations or the Levites. This was **an act of worship** between an individual and God. He was showing **where your treasure is, there shall your heart be also**. And he was showing that devotion to God because, again, that's the heart and soul of this subject.

You have to realize that even today, where there are practical applications to this, that is still what is important to God. That we're willing to show Him **where our treasure is, our heart is also** and that our heart is behind God and His will and what He's trying to accomplish. That's really the most important part of this whole subject.

Before we finish up today, let's notice one more example that kind of illustrates this in one more point.

Turn with me over to Genesis chapter 4. Genesis chapter 4 and we'll read a familiar story here.

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

6) *So the Lord said to Cain, "Why are you angry? And why has your countenance fallen?"*

7) *"If you do well, will you not be accepted? And if you do not do well, sin lies at the door." (NKJ)*

Now notice what He is saying here. "If you don't do well, basically you're sinning." Sin by definition is the transgression of God's Law and we're going to come back to that.

Genesis 4:7b. *And its desire is for you, but you should rule over it." (NKJ)*

In other words, you should rule over sin.

Notice that Cain and Abel were both giving offerings to God at the same time. It seems logical in here that they probably both didn't come up the same idea just independently. They were probably instructed on this.

But notice here He says, "If you don't do well, sin lies at the door." In other words, you are sinning. Sin by definition, as 1 John tells us, is the transgression of the God's Law. Here we are in Genesis chapter 4 and there are already Laws around the subject of giving offerings because Cain was knowingly violating something. That's why God would be upset with him. That's why He would call it a sin. He [Cain] had to knowingly be violating something. Although the Bible doesn't articulate all the issues for us, we can speculate about that, but it's obvious that there were Laws already in effect at this point around this subject and the Levitical Priesthood didn't exist yet. That would be hundreds and hundreds of years later before this happened.

Also notice this. As I've pointed out several times here, in this particular point where Cain and Abel are giving an offering to God, it doesn't fund anything. It isn't about supporting the operations of the Levitical Priesthood or the ministry or whatever. It's an **act of worship** between an individual and God. It's demonstrating **where your treasure is, there shall your heart be also** because what God is interested in is our hearts.

He's not really interested in our finances. He just knows as physical human beings our finances are a big deal to us because we think physically. That's how we're oriented. And our money, again, you can look at again, as I said, a person and the priorities that they make (how they spend their time, how they spend their money and such). That will tell you what's important to them.

Well, God knows if we make a point of making Him first and paying Him first (what we owe Him), that means that we're demonstrating that God's important to us. His will is important to us. And that's really the heart and soul of the subject of what He's looking to do because He wants us to love Him with all of our hearts and to develop that connection with Him.

So, again, later in this series in Part II, what we're going to do is look at Tithing in Ancient Israel through the Levitical Priesthood Period. And in Part III, we're going to look at Tithing in the New Covenant in New Testament Times.

And we're going to see in both of those circumstances, there was a practical purpose that tithing accomplished. Again, more than **an act of worship**, there was something it was funding and it was taking care of. So, there was kind of a practical application in that regard. But realize even through those times, it's just like it was in the beginning.

The heart and soul of the subject is an act of worship between an individual and God.

It's about devoting our hearts to Him, showing our appreciation to Him, acknowledging He has given us everything that we have and that we owe everything to Him. And it's showing that **He is first in our priorities**, because **where our treasure is, there shall our hearts be also**.

I just wanted to emphasize that point because sometimes when we get into the Mechanics of the Levitical Priesthood or the Ministry and the things that all of that's accomplishing, we lose that foundational idea. And we think of it from a business perspective and not from the heart and soul of the religious issues here and what God's really trying to accomplish beyond the business functions it later accomplishes.

So, with all that being said, I think we'll wrap up here today. Like I said, there will be two more sermons in this series. So, I'll just wrap up by saying, "Tune in next time for the Doctrine of Tithing, Part II."