

The Doctrine of Tithing – Part 3

James Smyda

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Good afternoon, everyone. It's nice to see everyone back together again this Sabbath.

Brethren, as you know, the last several times we've met we've started a study, a sermon series basically, on the subject of Tithing. "The Doctrine of Tithing" is what we've called it. Today we're going to conclude that study. So, if you would like a tithe for today's sermon, it is *The Doctrine of Tithing – Part III*.

Just to recap some of what we've covered in the first two installments in this series, in Part I we started off with saying the foundation to this subject—you might say the heart and soul of the subject of tithes and offerings—is an act of worship between an individual and God. It's very much about an individual's heart. Because, as we covered previously, an omnipotent eternal God, who is spiritual, who created everything in our physical world, who is far superior to anything in our physical realm around us isn't enriched by our physical treasure. It's not like He needs us to give Him our treasures to enrich Him or to make His life better. He's far superior to all of that.

In His world, really what it is about is our hearts. It's us being able to devote our hearts to Him as an act of worship. As Jesus Christ tells us in the New Covenant or actually in the New Testament, I should say, He says, "Where your treasure is, there shall your heart be also." So, it is really an act of our heart and showing where our devotion is to God. That's really the heart and soul of this subject.

We can clearly see that in the original origins of tithing. We went through Abraham's example in Genesis chapter 14. We saw there that he was paying tithes to Melchizedek, who we saw was Jesus Christ, the God of the Old Testament. But at the time that he was doing that, there was no business purpose to tithes and offerings. There was no practical function, you might say, in terms of it funding something. It was really just an act of worship. It was an individual showing where their heart was and honoring God with their treasure, with their physical possessions.

So, as a result of that, you can really see that is the heart of this subject. Again, we saw it in Jacob's example. We saw it in Cain and Abel when they were giving offerings to God. Again, it wasn't funding anything. It was just something that they were giving to God as an act of worship to Him. And that's important to remember because later through the Levitical Priesthood and even in the New Testament Ministry when God puts a business or functional purpose to it, it's important for us to remember the underlying purpose of this whole subject really isn't the business function. Yes, that's a purpose that God accomplishes through it, but it's really more about our hearts and our act of worship with God.

We also noticed in Part I, we spent a great deal of time establishing the identity of Melchizedek. Because, as I mentioned in that sermon, people who want to do away with the Doctrine of Tithing, who want to say that tithing no longer applies today in the New Covenant, very often will make the argument that Melchizedek is somebody other than Jesus Christ. He will either be a human being (He was a human leader in Abraham's time.) or he will be a spirit being, but he's somebody other than Christ. And we'll understand today why that is such a pivotal argument for them to make. Again, we spent a lot of time on that in establishing that Jesus Christ and Melchizedek are one and the same. There is really no other alternative when we look at all the Scriptures involved.

In Part II we notice that in Ancient Israel it was defined in three separate and distinct Tithes. Notice that there was what we call First Tithe, which was given to the Levites and funded all of their operations in the Temple. Basically this provided a salary and living allowances for the Levites themselves. There was a Second Tithe, which basically took care of all of the Festival expenses. It funded the people's way to keep God's Holy Days and Festivals. And there was a Third Tithe, which took care of the poor and the needy—the widows, the fatherless, those that were vulnerable and needed to be taken care of.

We also saw that this was done over a seven-year cycle count. We even saw with the Year of Release and especially with the Land Sabbath that it had to be that way for these to all be in sync with each other. Otherwise, there comes a point where the whole system breaks down if one of those components is not as God has laid it out.

We also spent a great deal of time in Number Two going through the history of Malachi chapter 3, when God talked about "You are robbing Me in tithes and offerings." As we saw in that particular example, there were two things going on there. One was embezzlement. The priests that were in charge of distributing the tithes had been corrupted and were embezzling. But also the people had a reaction to this and, as a result, they were not tithing. Basically, many of them stopped tithing at all. So, there were basically two things that were happening.

The important thing to note was God's response to it was, "You're robbing Me. You are robbing Me in tithes and offerings." Because, as I mentioned, the heart and soul of this subject is not really so much the business function as it is the act of worship between an individual and God. Yes, God built a business function into those that He wants accomplished and that is part of obeying Him. But what God said was—He didn't say, "You're robbing the Levites."—He said, "You're robbing Me as an individual." Because, again, He was back to that act of worship between an individual and Him.

Today what we're going to pick up on is *Tithing in the New Covenant*. As, I mentioned when we first started this series, there is a common argument today that basically goes:

Tithing doesn't apply in the New Testament. It's something that was done away with when we switched from the Old Covenant to the New Covenant.

The way this argument is typically structured goes like this; it says:

Tithing really didn't come into existence until the Levitical Priesthood was established. So, therefore, it is inexplicably attached to the Levitical Priesthood and when the New Covenant came about and the Old Covenant was abolished and the Levitical Priesthood no longer serves that role, obviously, tithing would be done away with as a part of that. It would automatically have to go away.

As I pointed out in the first installment of this series, one of the major pieces of logic that doesn't work with that argument is that tithing didn't originate with the Levitical Priesthood. As we noticed in the first installment of this series if you look at Genesis chapter 14 and Hebrews chapter 7, Hebrews 7 directly tells us that Abraham was paying tithes. He wasn't just giving a free-will offering. He was paying tithes to Melchizedek. And that existed hundreds of years before there was a Levitical Priesthood. So, we can see from history, tithing didn't originate with the Levitical Priesthood and it wouldn't logically by necessity have to go away when the Levitical Priesthood went away, which again is the whole logic of that argument.

But let's look today at what is said in the New Testament and what the New Testament tells us about this subject to see if we can prove if tithing is still a valid law today in our lives as New Covenant Christians.

Let's start off by looking at a couple of Scriptures in the Gospels here where Christ specifically mentions tithing. Turn with me to Matthew chapter 23; we'll look at a couple of familiar Scriptures here and we'll start reading in verse 23. It says:

Matthew 23:23. *"Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, 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. (NKJ)*

Notice what Christ is saying here. Obviously, the main point He is getting at is He is correcting the Pharisees that they have missed what He is saying are the more important matter, the weightier matters of the Law. And He refers to how meticulous they were with tithing, but notice He says at the end of this "You shouldn't have left that undone." In other words, He's not saying, "Tithing should be done away with." He's saying, "You should still do that, but there are more important matters here that you are missing." Those are what He was correcting them on.

Turn with me over to Luke chapter 11 and we'll see a very similar comment that Christ makes. It's Luke chapter 11 and verse 42.

Luke 11:42. *"But woe to you Pharisees! For you tithe mint and rue and all manner of herbs, and pass by justice and the love of God. These you ought to have done, without leaving the others undone. (NKJ)*

Notice here we have for a second time Christ is saying, "Tithing shouldn't be left undone." There are more important matters here, again, that He is correcting them on which they have completely missed. But He is saying, "You shouldn't leave this undone."

Now, it's often pointed out in looking at these two Scriptures—and this logic actually is valid—to say that to whom Christ is referring to here are the Pharisees. These are individuals who are still under the Old Covenant arrangement. They are still going to the Levitical Priesthood. That function is still taking place there. And, also, Christ hasn't died yet. So, He hasn't started that sacrifice and He hasn't replaced the Levitical Priesthood in His role as Melchizedek. And that is valid. So, you would look at that and say, "Obviously, He would be telling them that they should still tithe because they are still in the Old Covenant arrangement. Again, there is validity to that argument."

So, how, do we, then, prove conclusively whether or not tithing is valid for us today in the New Testament? How do we know that for sure since, again, we can look at these two Scriptures and say, "Well, He was probably referring to people in the Old Covenant arrangement when He said these words." To answer that question let's turn back over to Hebrews chapter 7. We spent a good deal of time here in the first installment of this series.

And, as I mentioned previously today, we spent a lot of time the first time we were here in Part I of this series establishing the identity of Melchizedek. And going through and looking at a puzzle of all of the Scriptures associated with Him proving that He is definitely Jesus Christ. He and Jesus Christ are one and the same. So, we're not going to re-cover that material today.

But I was going to summarize a few things here before we start reading this. You will notice as we go through this chapter that what it is referring to here is a comparison and contrast between Melchizedek and the Levitical Priesthood. It's proving that Melchizedek is superior to the Levitical Priesthood, because, again, Melchizedek is Jesus Christ. He's the God of the Old Testament, whereas the Levitical Priesthood, as this chapter refers to them, were just mortal men that died.

However, the basis for the comparison between them, what we're going to see, is the Law of Tithing. It equates Abraham paying tithes to Melchizedek and Ancient Israel paying tithes to the Levites as equivalent acts. Because you will see here there is comparison and contrast between Melchizedek and the Levitical Priesthood. Never does it contrast the acts of Abraham paying tithes to Melchizedek and Ancient Israel paying tithes to the Levites as if these were fundamentally different.

The reason I point that out is the common argument made by those that want to say that tithing no longer applies today in the New Testament goes like this:

When Abraham was paying tithes to Melchizedek, that was just completely different than Ancient Israel paying tithes to the Levites because there wasn't a Law of Tithing

back then. And Abraham wasn't really paying tithes. He was just giving a one time free-will offering and by coincidence it just happened to be ten percent. It really didn't meet the definition of tithing in the first place because this was the spoils of war and it wasn't just agricultural items.

If that chain of logic is correct, what would be the logical basis of equating these two acts as equivalent with each other? It wouldn't make a lot of sense because logically you would have to say "These things are so fundamentally different that they can't be compared with one another." But this chapter makes them equivalent in how it talks about them. I'm just pointing that out as we go through this.

You will also notice as we go through the first ten verses here that tithing is referred to seven different times. There are seven references to tithing in ten verses. And I point that out so you can see what a strong theme this is and subject matter this is to this chapter. That will become important and you'll see in a minute why I am making this distinction.

So, with all that in mind, let's start reading in Hebrews chapter 7 and 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, (NKJ)*

That's our first reference to tithing.

Hebrews 7:2b. *... first being translated "king of righteousness," and then also king of Salem, meaning "king of peace," 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. 4) Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. (NKJ)*

That's reference number two.

Hebrews 7:5. *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, (NKJ)*

That's reference number three.

Hebrews 7:5b. *... 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... (NKJ)*

Reference number four.

Hebrews 7:6b. ...from Abraham and blessed him who had the promises.

7) Now beyond all contradiction the lesser is blessed by the better.

8) Here mortal men receive tithes, (NKJ)

Here's reference number five.

Hebrews 7:8b. ...but there he receives them, of whom it is witnessed that he lives.

9) Even Levi, who receives tithes, (NKJ)

Reference number six.

Hebrews 7:9b. ...paid tithes... (NKJ)

Reference number seven.

Hebrews 7:9 continued. ... through Abraham, so to speak,

10) for he was still in the loins of his father when Melchizedek met him. (NKJ)

And I pointed out here that Tithing is a very strong theme. It is the basis for the comparison between Melchizedek and the Levitical Priesthood.

Now with that in mind, let's continue reading here. Verse 11:

Hebrews 7:11. Therefore, if perfection were through the Levitical priesthood (for under it the people received the law), what further need was there that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron?

12) For the priesthood being changed, of necessity there is also a change of the law. (NKJ)

Now what does it mean here when it's saying here "There was a necessity here because the Priesthood changed from the Levites to Melchizedek that this required a change in the law."? What Law are we referring to here that is required to change here as a result of that changeover?

Before we answer that question, let's first of all look at the Greek word here that's translated as *changed* in this Scripture. The Greek word here is transliterated as *metathesis* (*met-ath'-es-is*). It is [Strong's #3331](#) and according to [The Complete Word Study Dictionary of the New Testament](#) by Spiro Zodhiates, here's how this is defined.

...to transfer. [Transportation], a moving to another [place]...with the meaning of removal from one place to another.

So, we're talking about a Law here that was transferred. It was moved from one place to another. What Law are we talking about that was required to be moved from one place

to another because the Priesthood changed? What Laws were unique to the Priesthood? Think about that.

If you think about the Levitical Priesthood, you come up with two major areas that were just really unique to them. One was Tithing because, as we saw in Numbers 18, God commanded that the First Tithe was given (all of it—100% of it), was given to the Levitical Priesthood. The other was they had a unique role in the whole sacrificial system. In sacrificing to God, in [acting as] a mediator between the people and God—this whole role was very unique to them.

So, which one of these is it referring to? For starters, let's just look at the previous context. The verses that led up this, what was one of the main Laws being referred to? Tithing. It's referred to seven times in ten verses. And if you look at that, what it's telling us is that Tithing was transferred from the Levitical Priesthood to the Priesthood of Melchizedek.

And if you think about it, this is actually the second time it was transferred. And here's why I say that. Remember Abraham was paying tithes to Melchizedek before there was even a guy named Levi to name a tribe after because Abraham is Levi's great grandfather. When he was paying tithes to Melchizedek, Isaac hadn't even been born yet. It was hundreds of years later before there was a tribe named Levi for there to be a Levitical Priesthood to receive tithes. And as we saw in the first installment of this series, tithes belong to God. And in Numbers 18, He says, "I am giving these to the Levitical Priesthood in exchange for the service they are doing for me. What happened was Melchizedek transferred it and basically appointed it to the Levitical Priesthood. When they went away, it transferred back to Melchizedek."

How do we know that this is what is being referred to as "transferred to" and, then, not possibly refer to the sacrificial system? Again, that was very unique to the Levitical Priesthood. This chapter answers that question as well. Let's pick up reading here in verse 14.

Hebrews 7:14. *For it is evident that our Lord arose from Judah, of which tribe Moses spoke nothing concerning priesthood.*

15) *And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest*

16) *who has come, not according to the law of a fleshly commandment, but according to the power of an endless life.*

17) *For He testifies: "You are a priest forever according to the order of Melchizedek."*

18) *For on the one hand there is an annulling of the former commandment because of its weakness and unprofitableness, (NKJ)*

Notice that. There was a Commandment that was annulled. We're going to come back to that.

Hebrews 7:19. *for the law made nothing perfect; on the other hand, there is the bringing in of a better hope, through which we draw near to God. (NKJ)*

Now what does this mean by the "Annulling of the Commandment"? Let's look at the Greek word that's translated here as *annulling*. It's the Greek word that is transliterated as *athetesis* (*ath-et'-ay-sis*). (I may be butchering the pronunciation here.) It's *a-t-h-e-t-e-s-i-s*. It's Strong's #115 and according to The Complete Word Study Dictionary of the New Testament by Spiro Zodhiates, here's how it is defined:

...to abrogate. Cancellation, disannulling. In Heb. 7:18, it refers to the natural abrogation or annulment of the commandment for the sacrifice of animals in that it was weak and unprofitable. Such sacrifice was set aside by the death of Christ which could not only justify the sinner before God, but also render the sinner just. Christ's death changed the character of the sinner...

Notice what it's saying here is that the sacrificial system wasn't transferred from one to another. It was annulled. It was done away with! That's why we don't do it today in the New Covenant because Christ's sacrifice basically just did away with the need for that.

So, again we come down to two major areas that were unique to the Levitical Priesthood—their role in sacrificing and the Law of Tithing. But we know the role in sacrificing was *annulled*. It was abolished. It's done away with. We don't do that today.

So, what was *transferred* from the Levitical Priesthood to the Priesthood of Melchizedek? It had to be transferred as a result of this changing of the Priesthood. Again we go back to the context of the Scriptures that led up to this. It's the Law of Tithing because that's the Law that was wholly used as the entire comparison between these two when they're compared in contrast.

Now, we're going to see this further backed up in 1 Corinthians chapter 9. But before we go there, let's cover a couple of other items before we go to that chapter. I'll just ask a couple of logical questions here.

Here we are today, again there is no Levitical Priesthood and we know that from what Hebrews is telling us here that tithing was transferred from the Levitical Priesthood to Melchizedek (Jesus Christ), who is now the High Priest permanently because He remains continually in that role. So how are we then to pay this tithe to Him? As we know in Abraham's time, Abraham interacted directly with Melchizedek. He was able to go and personally give his tithe directly to Him. Today in our world, Melchizedek (Jesus Christ) doesn't come and face-to-face deal with us. We're not able to do this. So, how are we able to pay this to Him?

Let's just look at some Biblical principles here to build a foundation before we go to 1 Corinthians 9 and see how God has commanded us. As mentioned, He gave the First Tithe in the Old Covenant to the Levitical Priesthood for the service that they did to the people. Now, that service was a lot more than just sacrificing. A lot of times when we

think of the Priesthood, we think of animal sacrifices because that is the major part of what they did. They worked in the Temple; they performed all the sacrifices and ceremonies and such. And that is certainly true.

But there was another role that they played as well. They were also ministers unto the people. They were the teachers of God's Law and they were the counselors and advisors to the people in addition to doing animal sacrifices. So, let's first of all just notice that role that they played as well. Turn with me to Ezekiel chapter 44 and we'll start reading in verse 23. Now, the context of this chapter is kind of giving a job description, you might say, for the Priesthood, but picking up in verse 23:

Ezekiel 44:23. *"And they shall teach My people the difference between the holy and the unholy, and cause them to discern between the unclean and the clean.*

24) "In controversy they shall stand as judges, and judge it according to My judgments. They shall keep My laws and My statutes in all My appointed meetings, and they shall hallow My Sabbaths. (NKJ)

He's referring to here one of the roles that the Levitical Priesthood served. They didn't just perform sacrifices. They were the teachers of God's Law to His people.

Now turn over to the Book of Malachi and we'll see another comment made to reinforce this same idea. It's Malachi chapter 2 and verse 7.

Malachi 2:7. *"For the lips of a priest should keep knowledge, and people should seek the law from his mouth; for he is the messenger of the Lord of hosts. (NKJ)*

Again, it's very clearly saying here one of the roles of the Priesthood was to teach God's Law to the people. They were the educators and teachers of God's Law.

In addition to that, they were also counselors and advisors to God's people, to the nation of Israel. They helped to advise people. They helped to solve disputes. Turn with me over to Deuteronomy 17 and verse 8.

Deuteronomy 17:8. *"If a matter arises which is too hard for you to judge, between degrees of [blood guiltiness], 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.*

9) "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.

10) "You shall do according to the sentence which they pronounce upon you in that place which the Lord chooses. And you shall be careful to do according to all that they order you. (NKJ)

Again just noticing in this particular role here, it was much more than just sacrificing. They taught God's Law and they were also advisors, counselors and even sometimes they resolved disputes among the people. They had a very important role of ministering

to the people. I'm pointing this out because this is a role that in the New Covenant Christ has given to the New Testament Ministry.

The role of a Priesthood in terms of being between God and the people, being intermediaries, because in the Old Covenant the people came to the Priest. It was only the Priest, for example that went into the Holy of Holies, the High Priest. They were kind of between God and the people. That role no longer exists because Jesus Christ took care of that. The veil was torn. We now have access through Jesus Christ to the Father. So, the ministry does not serve in a role between God and the people in that sense.

What I want you to see is this role of ministering to the people in the same way that Christ worked through the Levitical Priesthood in the sense of teaching the people and advising them, these functions have been given to the New Testament Ministry. Turn with me to Ephesians chapter 4 and we'll see this particular point here. Ephesians 4:11.

Ephesians 4:11. *And He Himself [referring to Jesus Christ] gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, (NKJ)*

And why did He do this? What was the purpose? Let's read on in verse 12 here.

Ephesians 4:12. *for the equipping of the saints for the work of ministry, for the edifying of the body of Christ,*

13) till we all come to the unity of the faith and of the knowledge of the Son of God, to a perfect man, to the measure of the stature of the fullness of Christ;

14) that we should no longer be children, tossed to and fro and carried about with every wind of doctrine, by the trickery of men, in the cunning craftiness (NKJ) [by which they lie in wait to deceive; (KJV)]

15) but, speaking the truth in love, may grow up in all things into Him who is the head—Christ— (NKJ)

16) from whom the whole body, joined and knit together by what every joint supplies, according to the effective working by which every part does its share, causes growth of the body for the edifying of itself in love. (NKJ)

What he's saying here is Christ designated the New Testament Ministry for the purpose of ministering to the people, for being teachers of God's Law, for shepherding, for advising and counseling, for taking care of the people in a similar sense of what the Levitical Priesthood did with Ancient Israel.

Now, again I'm not saying that the ministry serves in a role of intermediaries between the people and God as the Levitical Priesthood did. That role was abolished. But the ministry does serve in a role very much of ministering to the people on Christ's behalf similar to what the Levitical Priesthood did. For the same reason we're about to see here in 1 Corinthians 9, He has transferred tithing to the New Testament Ministry for supporting them for carrying out the same purpose, for ministering to the people just like the Levitical Priesthood did.

Before we cover that, let's also notice, as I mentioned, one of the things that the Levitical Priesthood did in the Old Covenant was they not only did sacrificing, they handled religious ceremonies. In a similar sense, there are religious ceremonies in the New Covenant that have been also delegated to the New Testament Ministry. Let's just look at a couple of examples of that. Look in James chapter 5 and verse 14. It's James 5 and we'll start reading in verse 14.

James 5:14. *Is anyone among you sick? Let him call for the elders of the church, and let them pray over him, anointing him with oil in the name of the Lord.*

15) And the prayer of faith will save the sick, and the Lord will raise him up. And if he has committed sins, he will be forgiven. (NKJ)

I'm sure most all of us (if you've been in the Church of God for any length of time) at one time or another you've been ill and you've gone to be anointed by one of the elders of the Church and it is in accordance with these particular Scriptures. But my point here is that this is a ceremony that Christ wanted performed but it is something He delegated to the New Testament Ministry to carry out, basically to serve the people in that regard.

He also did other ceremonies like the laying on of hands when you're baptized and you receive the holy spirit. That's another ceremony that has been given specifically to the Ministry. Turn with me over to Acts 8; start reading in verse 14.

Acts 8:14. *Now when the apostles who were at Jerusalem heard that Samaria had received the word of God, they sent Peter and John to them,*

15) who, when they had come down, prayed for them that they might receive the Holy Spirit.

16) For as yet [it] had fallen upon none of them. They had only been baptized in the name of the Lord Jesus.

17) Then they laid hands on them, and they received the Holy Spirit.

18) And when Simon saw that through the laying on of the apostles' hands the Holy Spirit was given, he offered them money,

19) saying, "Give me this power also, that anyone on whom I lay hands may receive the Holy Spirit." (NKJ)

What Simon was trying to do here was to buy this ability. He was trying to bribe the apostles saying, "If I give you some money, you give me this power." If you read on in this chapter, you can see that Peter severely scolds him for this and basically tells him to get lost for even attempting this. But the point I'm getting at here is that Simon knew that this was something that was unique to the apostles. This was something that was given to the Ministry. That's why he's trying to purchase this ability.

The point I'm trying to make here is this is, again, another ceremony that is performed in the New Covenant that Jesus Christ delegated to the New Testament Ministry basically to work through them as His agents to carry these things out. I'm just establishing that foundation so you can see that the New Testament Ministry (again, although not a Priesthood in being between God and the people because that does not exist), they do

basically minister to the people very much in a similar way as the Levitical Priesthood was appointed to minister to ancient Israel.

Because of that, let's turn over to 1 Corinthians chapter 9 to see how Paul explains here that tithing has been transferred (That's the First Tithe has been transferred.) to the New Testament Ministry has resulted in performing this same type of function. It's based upon the same logic because, as we read in Numbers 18, God was explaining to them, "I'm giving the First Tithe to the Levites in exchange for their service. Because their role is to minister to the people, that's why I'm doing this. And we're going to see here He did the same thing with the New Testament Ministry. In 1 Corinthians 9 here, let's start reading in verse 1.

1 Corinthians 9:1. *Am I not an apostle? Am I not free? Have I not seen Jesus Christ our Lord? Are you not my work in the Lord?*

2) *If I am not an apostle to others, yet doubtless I am to you. For you are the seal of my apostleship in the Lord.*

3) *My defense to those who examine me is this:*

4) *Do we have no right to eat and drink? (NKJ)*

Let's stop and focus on verse 4 here for a moment. Because, if you read this in the New King James, it sounds like a curious statement here. "Do we have no right to eat or drink?" Why would a guy say that? Just think about that practically. As physical human beings, don't we all have the right to eat or drink? Don't we have the necessity that we have to eat and drink because, if we don't for any length of time, we wind up dead, because we can't live without hydration and nutrition? Why would a guy say, "Don't we have the right or eat or drink?"

If we look at this in some other translations, we get a clearer idea of what he's trying to say here. If you look at this in a number of other translations, what you're going to find here is the word here that the New King James uses as *right* is oftentimes rendered as *power* or *authority* in other translations. If you have an old King James Version of the Bible, you will notice it says *power*. If you have a Young's Literal Translation, you will see it uses the word *authority*.

So, it's saying, "Don't we have the right, the power, the authority to eat and drink?" Again, that sounds curious. Why would a guy say, "Don't we have the right, the power the authority to eat and drink?" What's he really getting at here?

If you read this in the Moffatt Translation, it renders this particular verse a lot clearer to understand exactly what Paul is getting at here. The Moffatt Translation renders verse 4 here as:

1 Corinthians 9:4. *Have we no right to eat or drink at the expense of the churches? (MOF)*

What he's getting at here is, "Don't we have the right basically to be funded for the spiritual work that we're doing from the tithes and offerings of the people?" That's really what he's getting at. Because, if you notice that, you're going to see this word *right* here as we read through the New King James here used several times in this chapter. And realize that it is *right, power, authority*. That's the meaning of what this is really getting at.

So, picking up in verse 5:

1 Corinthians 9:5. *Do we have no right [again, right, power, authority] to take along a believing wife, as do also the other apostles, the brothers of the Lord, and Cephas [referring to the apostle Peter]? (NKJ)*

Now notice what he's referring to here, it's obvious from this description here that as a lot of the apostles would travel around servicing the congregations, they were typically bringing a wife with them. And that was funded, the expenses they incurred as a result of that, was being funded by tithes and offerings from the Church. Also notice here—and you'll understand later why I point out some points as we go through this—notice he's referring to "as do all the rest of the apostles," he's saying, "Is it just Barnabas and I who don't have the right to do this?" Obviously in using that chain of logic, it was known and accepted that pretty much every other apostle was doing this. And again, I'll explain later why I'm making a point of pointing that out, but just notice as we go through this.

In verse 6:

1 Corinthians 9:6. *Or is it only Barnabas and I who have no right [again, right power, authority] to refrain from working? (NKJ)*

In other words: to have a job outside of being just a minister. He's basically saying they have the right to be devoting their time fulltime to serving the Church. And, as a result, the Church should support them financially as a result of doing this. This is what he's saying.

1 Corinthians 9:7. *Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock?*

8) *Do I say these things as a mere man? Or does not the law say the same also? (NKJ)*

Notice that there is a Law that addresses this.

1 Corinthians 9:9. *For it is written in the law of Moses, "You shall not muzzle an ox while it treads out the grain." Is it oxen God is concerned about?*

10) *Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope.*

11) *If we have sown spiritual things for you, is it a great thing if we reap your material*

things?

12) If others are partakers of this right over you, are we not even more? (NKJ)

Again, I'll point out, I'll explain later why I'm making a point of this, but notice here he's talking to the Corinthian Church. This is a Gentile Church. In other words, they don't have an Israeli background in this. They were new to coming into the Church. But he's commenting here, "Others have this right over you." You would only say that to an audience that recognized that others had that right over them. And I'll come back to why I'm making a point of that in a moment.

1 Corinthians 9:12b. *Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ.*

13) Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? (NKJ)

Let's stop for a moment and think about verse 13. This is a very obvious reference to Tithing. Think about it. Who was it who served in the Temple and at the altar and they partook of the things given there? It was the Levites. Right? That was the role that they played. And in partaking of the things given at the altar, what were those? Those were the tithes and offerings of the people of Israel. Was that not the things that they partaking a part of? This is a very obvious reference to Tithing.

In fact, if you have a New King James version of the Bible like I do, notice how it will put a little letter and it will reference in the margin to other Scriptures to connect them? If you look, what it is going to reference you to is Numbers 18 where it goes through and explains in the Old Testament that the First Tithe has been given to the Levites and offerings are given to them in exchange for their service in the Temple.

Now, with that in mind and a very obvious reference to verse 13 to Tithing, let's notice what verse 14 says.

1 Corinthians 9:14. *Even so the Lord has commanded that those who preach the gospel should live from the gospel. (NKJ)*

He's saying, "In the same way that the Levitical Priesthood lives off the tithes and offerings for their service to the Church, God has commanded that the New Testament Ministry (those who preach the gospel) should be able to live off the gospel.

Now, also logically think about it. Does it make any sense that God commanded that the New Testament Ministry should be able to live off of this, but He didn't turn around and also command a system of which there would be funds available to make that happen? Wouldn't that be a meaningless statement if God commanded that they should be able to do this and He just forgot to extend tithing or anything out so that there would be funds available to do that? He just didn't think it through. That doesn't make a lot of sense. Does it?

For him [Paul] to say that He's commanded for this to take place, He would also have to command a way for them to be able to afford to do this. Obviously this is referring to Tithing because what he is saying here that "Tithes have been transferred over to Melchizedek (again, Jesus Christ)," but who is He working through now to minister to His people? The New Testament Ministry. So, that's why he's saying that they have the right, the power, the authority to refrain from working a job outside of serving the Church. "If they're spending their time focused on serving and taking care of the Church, they can draw their income from that," is what he's saying. Because, again, they are servicing that same type of function.

Now, let's notice here in verses 15 through 18. What we're going to notice here is that Paul himself chose not to receive tithes from the Corinthian Brethren.

1 Corinthians 9:15. *But I have used none of these things, nor have I written these things that it should be done so to me; for it would be better for me to die than that anyone should make my boasting void.*

16) For if I preach the gospel, I have nothing to boast of, for necessity is laid upon me; yes, woe is me if I do not preach the gospel!

17) For if I do this willingly, I have a reward; but if against my will, I have been entrusted with a stewardship.

18) What is my reward then? That when I preach the gospel, I may present the gospel of Christ without charge, that I may not abuse my authority in the gospel. (NKJ)

Now, obviously what Paul is saying here is he personally did not receive tithes and offerings from the Corinthian Brethren. And we're going to explain in a little bit here specifically why he chose not to do that because he explains in 2 Corinthians exactly why he chose not to do that.

But I'm bringing this point up because I've heard it argued in the Church of God that the fact that Paul chose not to receive tithes from the Corinthian Brethren that what he was actually doing was relieving them from the responsibility of having to tithe. He was basically telling them, "No, you don't have to do this because I'm relieving you of this responsibility." And, therefore, you can take that logic and say, "Tithing is not a Law in the New Covenant because of what Paul said here."

Now, logically think about everything we just read as a result of that. From the beginning of this chapter, he started arguing saying that "The New Testament Ministry has the right, the power, the authority to do this." He makes a direct reference to Tithing in the Old Covenant and says, "Even so, God has commanded this to be continued for the New Testament Ministry." Does it make sense that he's saying that "Tithing has been done away with."?

Also, notice a couple of other things that he mentioned here. Notice, as I pointed out, he said, "Is it just Barnabas and I who have no right to refrain from working? Don't all the rest of the other apostles, when they travel around, aren't they taking a believing wife with them and that's paid for by the Church? Isn't that what's happening?" And he also

says, "If others have right, this power, this authority over you, wouldn't I all the more?" Now think about that. That means logically you are talking to an audience who recognizes that others have this right, this power, this authority over them.

How do you recognize that someone has the right, the power, the authority over you to be funded and to live off your tithes and offerings? Wouldn't you recognize that by paying those to them? Isn't that how that works? Obviously, the Corinthian Brethren were paying tithes to somebody. You wouldn't use that logical appeal to them if that were not the case.

So obviously, it doesn't make sense here that what Paul is saying is "You're relieved from this responsibility. You no longer have to honor God with your treasure." No. What he is saying is "I have personally chosen not to be on the payroll from this congregation because we're going to see here in a minute he took tithes from other congregations. And he had a very specific reason why he chose not to do it in this case.

But realize there are different things happening here. One is the business function that the tithes take care of. The other is an act of worship between an individual and God. Again, all Paul is saying is "I have chosen for the circumstances of which I'm dealing with here not to be the recipient of tithes from you." He's not telling them that "You don't have to tithe anymore."

Let's also notice that Paul validates the concept of tithing in several of his other epistles as well. Let's turn over to the Book of Galatians in Galatians 6 and we're going to read verses 6 and 7. Again Galatians 6:6.

Galatians 6:6. *Let him who is taught the word share in all good things with him who teaches.*

7) Do not be deceived, God is not mocked; for whatever a man sows, that he will also reap. (NKJ)

If you look at verse 6 here in The New King James, it's not quite as clear exactly what Paul is saying here. He's saying "to share with your teachers." But if you read this from The New Living Bible it becomes, I think, a little clearer exactly what he is saying here. The New Living Bible translates Galatians 6:6 as the following:

Galatians 6:6. *Those who are taught the word of God should help their teachers by paying them. (NLT)*

That's what he's saying. He's saying basically the congregation should pay their teachers. Now, again how are they doing that? Through their tithes and offerings. That's how that is happening.

Let's also notice, in a letter to Timothy, he makes a similar comment in 1 Timothy 5, 1 Timothy 5:17.

1 Timothy 5:17. *Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine.*

18) *For the Scripture says, "You shall not muzzle an ox while it treads out the grain," and, "The laborer is worthy of his wages." (NKJ)*

He's saying that the elders who faithfully serve the Church are worthy of their wages, of being paid for. This is what he's saying.

So obviously, Paul is not saying "Tithing is done away with. You don't have to do this anymore. This isn't a Law anymore." No, he's very much validating this particular concept.

As I said, I've also heard it argued in the Church of God—and again based on 1 Corinthians 9 because again, we saw that Paul clearly said there he wasn't receiving tithes from the Corinthian congregation—I've heard it argued that Paul didn't receive tithes at all. He made 100% of his income from being a tentmaker and he never received tithes. That is not true. Turn with me over to 2 Corinthians chapter 11 and we're going to see here that Paul directly states that he did receive tithes from congregations. 2 Corinthians chapter 11 and we'll start reading in verse 7.

2 Corinthians 11:7. *Did I commit sin in [abasing] myself that you might be exalted, because I preached the gospel of God to you free of charge? (NKJ)*

Again, he's saying to the Corinthians he didn't collect their tithes from them personally. But notice verse 8.

2 Corinthians 11:8. *I robbed other churches, taking wages from them to minister to you. (NKJ)*

In other words, when he was ministering to the Corinthians, he was receiving tithes and offerings from other congregations. Keep reading in verse 9.

2 Corinthians 11:9. *And when I was present with you, and in need, I was a burden to no one, for what [was lacking to me] the brethren who came from Macedonia supplied. (NKJ)*

In other words, the Brethren in Macedonia were sending him tithes and offerings.

2 Corinthians 11:9b. *And in everything I kept myself from being burdensome to you, and so I will keep myself. (NKJ)*

Let's also notice that in the letter to the Philippians, the congregation in Philippi had sent him aid as well. Turn over to Philippians chapter 4 and we'll start reading in verse 15. He said:

Philippians 4:15. *Now you Philippians know also that in the beginning of the gospel, when I departed from Macedonia, no church shared with me concerning giving and receiving but you only.*

16) *For even in Thessalonica you sent aid once and again for my necessities.*

17) *Not that I seek the gift, but I seek the fruit that abounds to your account.*

18) *Indeed I have all and abound. I am full, having received from Epaphroditus the things sent from you, a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God. (NKJ)*

Notice he's referring to he is receiving it and it is "an acceptable sacrifice, well pleasing to God." Because what was it? It was their tithes and offerings to God that they were sending to him and he was living off of it as God had commanded as he had the right to in serving the people and administering on God's behalf, he was being supported from that.

Yes, we also know that Paul worked as a tentmaker. So, it was a combination of what he lived off of his own job and what he received in tithes and offerings. But the point that I'm getting at is we cannot honestly argue that Paul never received tithes because he did. It's clearly documented.

So why is it that he chose specifically not to receive tithes from the Corinthian Church? Why would he choose to do that? Let's turn back over to 1 Corinthians 9 and we'll see why he made this particular choice. Because what we're going to see here, ultimately, is he was dealing with some unique circumstances here. In 1 Corinthians chapter 9, let's read verse 12 this time.

1 Corinthians 9:12. *If others are partakers of this right over you, are we not even more? (NKJ)*

Again as I mentioned before, if the Corinthian Brethren realized that others were partakers of this right over them, they were paying somebody because that is how you recognize that others have this right over you.

1 Corinthians 9:12b. *Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. (NKJ)*

Now why would he say that? He is saying here he purposely chose in this circumstance not to receive it from them because he thought it might hinder the gospel. Why would he say that? What's the purpose to this? Turn over to 2 Corinthians where Paul answers this question. 2 Corinthians 11 and we're going to start in verse 9. We read this previously but we're going to pick up in verse 9 to get the context here.

2 Corinthians 11:9. *And when I was present with you, and in need, I was a burden to no one, for what I lacked the brethren who came from Macedonia supplied. And in everything I kept myself from being burdensome to you, and so I will keep myself.=*
10) *As the truth of Christ is in me, no one shall stop me from this boasting in the regions*

of Achaia.

11) *Why? Because I do not love you? God knows!*

12) *But what I do, I will also continue to do, (NKJ)*

Now notice this. We just covered the context of this. Obviously, he is saying he worked for free for them. He didn't personally receive their tithes. And why did he do that? Let's continue to read verse 12.

2 Corinthians 11:12b. *...that I may cut off the opportunity from those who desire an opportunity to be regarded just as we are in the things of which they boast.*

13) *For such are false apostles, deceitful workers, transforming themselves into apostles of Christ.*

14) *And no wonder! For Satan himself transforms himself into an angel of light.*

15) *Therefore it is no great thing if his ministers also transform themselves into ministers of righteousness, whose end will be according to their works. (NKJ)*

The Corinthian Church was being troubled by basically imposters, by people who were posing as ministers of God and who really weren't in it to serve the people and develop them and minister to them on God's behalf. They were really in it for a paycheck. They were what we would refer to today in modern day terminology as "hirelings." They were just individuals that were there to receive a paycheck and that's all they were really concerned about.

What Paul was trying to do was to distinguish himself from these individuals because he knew that was the one thing they were not going to do. If they were not really in this to serve God, the one thing they weren't going to do was to give up a paycheck and keep doing it. That would clearly distinguish him from them. Because the Brethren—if you read through 1 and 2 Corinthians, it's obvious the Corinthian Church had a lot of problems. They were a very troubled group. So, Paul in trying to deal with all of this and to distinguish himself from the frauds, he thought, "I know what! I won't take their money. And I'll just refuse to take their money from them and I'll work even on my own and work myself even harder so they can see I'm doing this sincerely. I'm not just doing this for a paycheck. Because I know the guys who are frauds won't do that because that is the biggest thing they want is the money. They're never going to serve the people and refuse to take money from them."

That's why he did this. That's why he specifically did it for them, but he was happy to take the money from Macedonia, the Philippi Congregation and others because, again, he had that right and he was serving them. It was according to God's Law that he would do that. But he specifically chose not to do it from Corinth because he was distinguishing himself from people who were frauds, who were basically trying to pose as true ministers of God (who were [not] really trying to minister to the people) but were really just hirelings and just wanted a paycheck. That's why he did that. He was doing it because of specific circumstances.

He was not trying to say that Tithing has been away with and you're not required to do this and I'm relieving you of responsibility. Because, again, why would you argue with a group, "Do others have this right over you? Wouldn't I all the more?" Obviously, they're paying somebody. So, it's not a matter of telling them they're not required to pay. He's trying to get them to see "I'm doing this because I'm sincerely out of the depths of my heart trying to serve God and trying to serve you. And I'm genuinely concerned about you. I'm not doing this just for money." That's what he was trying to get them to see and to point out.

As you can see, Brethren, we have gone through this subject and seen that tithing was transferred from the Levitical Priesthood to the New Covenant Ministry. God has commanded the New Covenant Ministry should be able to serve the people in the same way. Because, if you think about it, just like the Levites spent the majority of their time servicing the people, if a minister is able to devote all of his time to serving the people, he can accomplish a whole lot more if he has a salary he can draw from. Then he can devote his time completely to that. Rather than working a forty hour week, trying to take care of a family, a home, and everything else, and, then, trying to minister to people in addition to that. A lot less gets accomplished. So that's why God established this very system. It's very much a Law that still applies to us today.

But now let's cover you might say a few *housekeeping items* that we haven't addressed so far in this. We've covered, again, the different tithes that the Bible lays out for us. We've covered that this is very much still a Law that applies to us today. One basic question we haven't answered is "How do we calculate tithes?" How is a tithe calculated? We know that it is ten percent, but how do we exactly go about calculating ten percent of what?

The Bible answers that question for us. Turn back over to Deuteronomy chapter 14. It's Deuteronomy 14 and we'll start reading in verse 22.

Deuteronomy 14:22. "You shall truly tithe all the increase of your grain that the field produces year by year. (NKJ)

Notice they are specifically told to tithe upon their **increase**. In other words: Their profits, what they gained from the harvest that was their **increase** over what they put into developing it.

Let's also turn over to Deuteronomy chapter 26. And we'll notice this same type of principle. It's Deuteronomy 26 and verse 12. This is referring to what we today call Third Tithe.

Deuteronomy 26:12. "When you have finished laying aside all the tithe of your increase in the third year—[which is] 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, (NKJ)

Now notice, once again, what it's referring to here is the **increase, the increase of the harvest**. Not just the harvest itself, but the **increase**. So, what does that mean?

If you're a farmer and you are doing a harvest, there are certain basic costs that you put into making this crop come about. You had to have seed. You had to have fertilizer. You had to have basic equipment that you utilized just to get this crop in the ground and to get it to grow. So, when you sold it when you made all your yield and you took it to market, there were certain costs that caused you just to be able to make this crop. That's really not your increase. But when you deduct out those basic costs, then everything that you gain from that is all the **increase**. That's all the profit that you made upon your business.

It's like when you're being in business for yourself. You could be bringing in money but not necessarily making a profit, not making an increase from where you were. You may not be breaking even. This is the concept of what it's getting at. We tithe upon our **increase**.

For the majority of us here today in today's world, we aren't in business for ourselves. I think the vast majority of us in the Church of God today, we work for a company. We work for somebody else and we get a paycheck. So, we're not running the business ourselves. We just get a paycheck for the services that we provide for them.

However, when you get that paycheck, what you're going to notice is we have terms what we call today which is *gross income* and *net income*. When we typically refer to our *gross income*, that is the actual amount that we technically make. But if you notice, when you get your check, you don't get all of that. There is a certain amount of that in taxes that's automatically taken away and you have no choice in that. That's the law.

And that's something we should do as Christ told us: "You render unto Caesar what is Caesar's."

But, still, that's tax money that's taken right off the top that you never see. Now, you may see some of it if you get a tax return at the end of the year, but a lot of it is just taken away and you have no control over that. It's the same principle here. You tithe upon your **increase**, that's your *net income*. That's the money that you actually receive in your paycheck that you actually have some control over. Because what the government automatically takes, you didn't have any control over that. You never ever actually even see that money. Again, unless of course, you get a return at the end of the year and then you actually do receive that.

The point I'm getting at is our increase is really our net. That's what we're required to tithe upon because our *gross*, again that's a technical accounting number that's made but you never actually receive that money.

Now just a couple of other *housekeeping items*. If you think about this particular subject and the idea of **increase**, the Church has always defined **increase** as:

Income that we've gained from our personal work.

In other words, we're working at a job, running your own business or maybe you invested in a business or things of that nature and it's the return that you've received upon that. As a result of that, we've always looked at retirement income (like you get from Social Security or our different retirement pensions) as income that does not really qualify as increase. So, it is not a mandatory income you have to tithe upon. The same is true for unemployment compensation or for disability compensation a person might receive, various types of welfare benefits.

And again, I'm not going to get into legislating everything about what is and what isn't. I'm just teaching a basic Biblical principle here. We've always looked at those types of things as not considered an **increase** because, again, that's not what we've made from our own efforts and from working. So those things are not considered something that we are mandatory to tithe upon.

Also just to look at some other issues, I'll just say *administrative decisions* that have been made in the subject in the area of Third Tithe. As you notice, if you have been in the Church of God for any length of time, the way Third Tithe is typically handled is administered from a headquarters organization. In other words, whatever Church of God organization an individual belongs to, he/she typically pays Third Tithe into that headquarters organization. And it's administered from there and it's sent out to try to help the people.

If you noticed when you read through the Scriptures on Third Tithe, it's specifically mentions "within your gates." In other words: Local. So, why is it that it's always been handled in our time more on a national basis in this regard? It's an administrative decision that was made when Mr. Armstrong did this back in Worldwide many years ago really to try to apply the principle (basically the spirit of the Law) of what God intended in our modern day setting.

Because, if you look back historically of how things happened in Ancient Israel, it was a nation. And the nation (when they were obeying God, because oftentimes they weren't but), when they were obeying God and following all of this, it was a system that would work very well because everyone in your local community was a part of the system. In other words, everyone is paying this and they are going to know in their area who is needy. In other words: who might be sick, might be a widow, who might be fatherless, who might have an issue that needed to be taken care of. So, what they did was they took all this locally and they took care of all of the people that were in need as a result of that.

If you look at our [situation] in context today, and even going back into Worldwide, we're even more scattered today than we were back then. But the way the Church is at this point is not a national system like that. It's not a situation where everybody in your area is a part of this and you can equally take care of everyone in a particular area. The Church being scattered has a few members here and a few members there. Some

areas may have very little needs and a lot of income and other areas may have a lot of needs and not have a lot of income as far as what is coming in there.

As a result of that, and again in an attempt to take care of the needs of this and to fulfill the spirit of the law that was intended, they made an administrative decision to have that done more on a national basis. That's why that's typically been done that way—to be able to take care of the needs and to be able to look after everyone that may have a need to be taken care of in that regard. Again, you might have noticed that when we went through Third Tithe. It specifically said "within your gates." That's why it's typically been done on a national level.

There have also been other administrative decisions made in regard to Third Tithe. To cover this last point I'm just going to quote directly from a paper that we know have on the Pacific Church of God website that is a companion with these sermons covering the subject of Tithing. It's also entitled *The Doctrine of Tithing*. It's posted on the website now if anyone wants to read that. I'm going to read from the last section here verbatim to cover some additional points here.

Now let's look at one final issue. As was previously covered 3rd tithe was established for the purpose of taking care of the needs of the poor and needy. In Ancient Israel, 3d tithe served as what we today would refer to as the national welfare system.

In 1982, Mr. Herbert W. Armstrong was presented with the facts regarding the welfare system in Britain and Scandinavia and the impact that the taxation for these programs had on the individual wages of members in these nations. Mr. Armstrong recognized that the government in these nations had to a large extent assumed the Church's responsibility in caring for the needy. Therefore, Mr. Armstrong made an administrative decision that members in Britain and Scandinavia did not need to pay to the Church what, in effect, would have been an additional third tithe, since they were already paying taxes that were equal to or greater than 10% of their yearly income every three years to support these programs.

Later, because the same principle applied, the same administrative decision was made for other countries in Europe and eventually for all nations in which the Church had congregations, except the United States. Mr. Armstrong did not address the issue of third tithe for members in the United States. However, today in the United States, we, too, pay more than 10% of our yearly income every three years in taxes to support our national welfare programs that are designed to care for the poor and needy. So, the conditions that brought about this decision for the international areas exist here in the United States as well. As a result of this, many Church of God organizations today have extended this administrative decision to include the United States in addition to international areas.

With all the above in mind, it is important to remember that 3rd tithe is still in effect and required of a Christian. However, each individual member has differing local taxation levels and differing governmental uses of such taxes. In many cases, brethren are

already paying taxes, to support government welfare programs that care for the poor and needy, which amount to far in excess of 10% of their annual income every three years. Therefore, the Council of Elders of the Pacific Church of God has concluded that it is up to each individual to decide whether or not to pay 3rd Tithe directly to the Church or whether that obligation is currently being covered by one's taxes.

Again the principle we're taking here is what is described in Philippians. "**Work out your own salvation** with fear and trembling." We're basically acknowledging, again, the legitimacy of the fact that when Third Tithe was handled in Ancient Israel, it was the national welfare system. That was its purpose. And, again, in many cases the government has taken over a lot of that function of taking care of the poor and needy.

However, there also are needs in the Church that are oftentimes not covered by government welfare programs or, due to the way those programs are administered with their rules, there are people who have needs that those programs won't take care of because, again, they don't technically meet the requirements of them or they don't provide them enough to take of what all their needs are. So, again, there are still very much needs in the Church to be able to take care of those as well.

But, again, what we're this as a individual decision because we realize in different countries and in different settings and even in different areas of this country, there are different laws there that put different levels of requirements on people and their income as a result of that. So, for that purpose, we are simply making a decision to say, "We acknowledge that and we teach that is a valid principle," but at the same time we'll say, "It's up to the individual to decide how you are going to apply that in your own personal life."

Brethren, I hope this series has helped in covering *The Doctrine of Tithing*. As I mentioned from starting this whole series, this can be a very massive subject. There is lots of information, circulating amongst the Churches of God today, pro and con on this particular point and it can be a very massive undertaking to cover every counter argument that has ever been presented on the Subject of Tithing. And I certainly have not addressed everything that can ever be said about this subject in this series. My objective has been to cover the main points, to cover what the Bible clearly teaches and also to try to address the main counter arguments, especially those that have been circulating through papers and other things amongst the Church of God. As I mentioned, I certainly have not addressed every question that can ever be encountered on the subject. So, certainly if you would like to study this subject more, there is a paper that has been posted on the website that basically is a companion to these sermons. You'll see the way it is structured is very much the way these sermons have been laid out. If you have additional questions on this subject, certainly feel free to contact myself or any other elders with Pacific Church of God and we'll be happy to answer any questions that you may have.