

**FOR WHERE YOUR TREASURE IS,  
THERE YOUR HEART WILL BE ALSO.**

**(Matthew 6:21)**

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# **DO WE TITHE IN THE NEW TESTAMENT?**

## **(The REAL Meaning of Tithing)**

*Stop being carried away by all kinds of unusual teachings (Hebrews 13:9a; ISV)*

*Certain persons, by swerving from these, have wandered away into vain discussion, desiring to be teachers of the law, without understanding either what they are saying or the things about which they make confident assertions. (1 Timothy 1:6-7; ESV)*

*Keep a close watch on yourself and on the teaching. (1 Timothy 4:16; ESV)*

*which the ignorant and unstable twist to their own destruction, as they do the other Scriptures. You therefore, beloved, knowing this beforehand, take care that you are not carried away with the error of lawless people and lose your own stability. (2 Peter 3:16b-17; ESV)*

This message came about as a controversy was, yet again!, raging if Christians should tithe under the New Covenant or not. Like always, i do what the Berean Church in the New Testament was recommended for: *These people [the Bereans] were more receptive than those in Thessalonica. They were very willing to receive the message, and every day they **carefully** examined the Scriptures to see if those things were so.* (Acts 17:11; ISV) What i have written here, comes from doing just that, while listening closely to the Holy Spirit, as the LORD commands in Proverbs 4:20.

The very fact that we ask this question, 'Do we tithe under the New Covenant?', already troubles me as it seems to indicate that there is a reluctance to give even only ten percent back to God of what He provides so graciously to us, and what the LORD called *the sacred portion* (it is, what i consecrate, dedicate, to God; and therefore it is sacred to Him, as we will see in this teaching):

<sup>13</sup>"then you shall say before the LORD your God, 'I have removed **the sacred portion** out of my house, and moreover, I have given it to the Levite, the sojourner, the fatherless, and the widow, according to all Your commandment that You have commanded me. I have not transgressed any of Your commandments, nor have I forgotten them. ... <sup>14b</sup>I have obeyed the voice of the LORD my God. I have done according to all that You have commanded me.'" (Deuteronomy 26:13, 14b; ESV) We read furthermore in 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 unto the LORD.*** (KJV) The word *holy* here means "a sacred thing; a consecrated (thing), a dedicated (thing), a hallowed (thing), a holy portion (thing)"<sup>1</sup> (*Strong's Exhaustive Concordance*). It further means an "apartness, holiness, sacredness,

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<sup>1</sup> James Strong: *Exhaustive Concordance of the Bible*

separateness of things; set-apartness". It is therefore clear that tithing as expressed in the Word of God is not just an act where I bless the house of God (His children), but something very sacred to God. In fact, because it is to be consecrated to God, set apart for **Him**, God accuses us of robbing Him when we refrain from obeying this principle in His Word: <sup>7</sup>"From the days of your fathers you have turned aside from My statutes and have not kept them. **Return to Me**, and I will return to you, says the LORD of hosts. But you say, '**How shall we return?**' <sup>8</sup>**Will man rob God? Yet you are robbing Me. But you say, 'How have we robbed You?'** **In your tithes and contributions** (KJV: **offerings**). <sup>9</sup>You are cursed with a curse, **for You are robbing Me**, the whole nation of you. <sup>10a</sup>Bring the full tithe into the storehouse, that there may be food in My house." (Malachi 3:7-10a; ESV)

To question therefore if we are to tithe under the New Covenant further implies to me that these Christians seem to think that tithing was given under the Law and seeing that we are now under Grace and not under the Law, tithing falls away. But we have the following cases in God's Word where tithing was not done in obedience to the Law as **it was introduced long before the Law**, and was a spontaneous response to meeting the One greater than us. In fact, tithing was **introduced** as the **basis** of our relationship with the Almighty God, the basis of our faith!:

\* The first incidence is that of Abraham, our father of righteousness by faith, who went out to fight against the kings who took his nephew Lot captive. On his victorious return he met up with Melchizedek:

<sup>18</sup>And Melchizedek king of Salem brought out bread and wine. (He was priest of God Most High.) <sup>19</sup>And he blessed him and said, "Blessed be Abram by God Most High, Possessor of heaven and earth; <sup>20</sup>and blessed be God Most High, Who has delivered your enemies into your hand!" And Abram gave him a tenth of everything. (Genesis 14:18-20; ESV)

- Salem was the early name of Jerusalem (see Psalm 76:2). Melchizedek is a description of Christ as King and Priest of the Most High God (see Psalm 110:4 and Hebrews 7:1-10: <sup>1</sup>For this Melchizedek, king of Salem, priest of the Most High God, met Abraham returning from the slaughter of the kings and blessed him, <sup>2</sup>and to him Abraham apportioned a tenth part of everything. He is first, by translation of his name, **king of righteousness**, and then he is also king of Salem, that is, **king of peace**. <sup>3</sup>He is without father or mother or genealogy, having neither beginning of days nor end of life, but **resembling the Son of God** he continues a priest forever. <sup>4</sup>See how great this man was to whom Abraham the patriarch gave a tenth of the spoils! <sup>5</sup>And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brothers, though these also are descended from Abraham. <sup>6</sup>But this man who does not have his descent from them received tithes from Abraham and blessed him who had the promises. <sup>7</sup>It is beyond dispute that the inferior is blessed by the superior. <sup>8</sup>In the one case tithes are received by mortal men, but in the other case, by one of whom it is testified that he lives. <sup>9</sup>One might even say that Levi himself, who **receives** tithes, paid tithes through Abraham, <sup>10</sup>for he was still in the loins of his ancestor when Melchizedek met him. (ESV)

- Here is the first indication of communion (the breaking of bread and drinking of wine), based on the King and High Priest Melchizedek, Who presents eternal life.

- It is evident that Hebrews speaks of tithing under the Law that resulted **because** of tithing that came about under the promises (verse 5). Therefore, as verse 8 makes it quite clear, by using the present perfect tense, tithes are still received by the Son of God, Who came to introduce the New Covenant of Grace: ...**tithes are received...by one of whom it is testified that he lives.** And according to verse 3 that One is the Son of God.

\* When Jacob (who spent the first part of his life in pursuing possessions) met the Living God, his immediate response to God's manifest Presence was to offer a tithe of all he possessed to God and to say that he would be satisfied with bread to eat and clothes to wear if God would stay with Him. Note, this was not a commandment from God as there was no Law as yet, but a spontaneous (can we say, Divine?) response to the One Who is greater than him:

*<sup>16</sup>Then Jacob awoke from his sleep and said, "Surely the LORD is in this place, and I did not know it." <sup>17</sup>And he was afraid and said, "How awesome is this place! **This is none other than the house of God, and this is the gate of heaven.**" <sup>18</sup>So early in the morning Jacob took **the stone that he had put under his head and set it up for a pillar** and poured oil on the top of it. <sup>19</sup>**He called the name of that place Bethel**, but the name of the city was Luz<sup>2</sup> at the first. <sup>20</sup>Then Jacob made a vow, saying, "If God will be with me and will keep me in this way that I go, and will give me bread to eat and clothing to wear, <sup>21</sup>so that I come again to my father's house in peace, then the LORD shall be my God, <sup>22</sup>and **this stone, which I have set up for a pillar, shall be God's house. And of all that You give me I will give a full tenth to You.**" (Genesis 28:16-22; ESV)*

- This is the first time that the House of God (the Church) is mentioned in the Word of God (Genesis 28:22) as *Beth-el* means "the House of God". Don't you find it significant that with the very first mention of the Church, God's House, tithing is brought up as response to the Manifest Presence of God - even as Abraham did when he met Jesus in Melchizedek? Very significantly so, Jacob, one of the pillars ("*I am the God of Abraham, Isaac and Jacob*" (Exodus 3:6; ESV)) had a revelation in a God-given dream of Heaven opened to man because of a stairway (a ladder) between Heaven and earth. Jesus is that stairway, that ladder, that links Heaven and earth: *No one has ascended to heaven but He Who came down from heaven, that is, the Son of Man Who is in heaven.* (John 3:13; ESV) That is why He said to Nathanael: <sup>50</sup>**You believe** because I told you I saw you under the fig tree. You shall see greater things than that." <sup>51</sup>He then added, "I tell you the truth, **you shall see heaven open**, and the angels of God ascending and descending on **the Son of Man.**" (John 1:50-51; NIV)

It is in this context too that Jesus mentioned the Church (the House of God) for the

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<sup>2</sup> Luz significantly means "an almond-tree": An almond tree is the first to blossom in spring, representing new life.

first time under the New Covenant when He said to Peter, in words that remind us of certain aspects of Jacob's experience in Genesis 28: <sup>13</sup>*And coming into the parts of Caesarea Philippi, Jesus asked His disciples, saying, Who do men say Me to be, the Son of Man?* <sup>14</sup>*And they said, Some say, John the Baptist; some, Elijah; and others, Jeremiah, or one of the prophets.* <sup>15</sup>*He said to them, But who do you say I am?* <sup>16</sup>*And Simon Peter answered and said, You are the Christ, the Son of the living God.* <sup>17</sup>*Jesus answered and said to him, You are blessed, Simon, son of Jonah, for flesh and blood did not reveal it to you, but My Father in Heaven.* <sup>18</sup>*And I also say to you that you are Peter [meaning "(a piece of) rock"], and on this rock I will build My church, and the gates of hell shall not prevail against it.* <sup>19</sup>*And I will give the keys of the kingdom of Heaven to you. And whatever you may bind on earth shall occur, having been bound in Heaven, and whatever you may loose on earth shall occur, having been loosed in Heaven.* (Matthew 16:13-19; MKJV)

Jacob rested his head on a stone (a piece of rock) and had the revelation of an Open Heaven between God and man. He significantly rebaptised and anointed this place as the House of God (Beth-El): **"This is none other than the house of God, and this is the gate of heaven."** (In other words, the House of God is meeting with God as His Presence descends upon us.) The LORD God affirmed Jacob as being a pillar of God's people with Abraham and Isaac and added: *And in you and in your Seed [Jesus Christ] shall all the families of the earth be blessed.* (Genesis 28:14b; MKJV)

Likewise the disciple Simon was anointed as Peter (a piece of rock, a stone) by the Lord Jesus *after* he had the revelation by God the Father that Jesus is the Christ and the Son of Man, the One that opens up Heaven to man on earth. Jesus Christ therefore declared Peter to be a pillar of the House of God, the head of the Church: *"And I also say to you that you are Peter, and on this rock I will build My church..."* (Matthew 16:18a; MKJV), even as the patriarch Jacob said: *"and this stone, which I have set up for a pillar, shall be God's house..."* (Genesis 28:22a; RV)

What is rich in significance in all of this is that when the House of God was mentioned the first time, as was the Open Heaven (Genesis 28:11-22), tithing is brought up as well: *"and this stone that I have set up for a pillar will be God's house, and of all that You give me I will give You a tenth."* (Genesis 28:22; NIV) Please note here that this was long before the Law was introduced, and that the LORD God in His discourse with Jacob, as with Abraham, never ever mentioned tithing. Jacob's whole history until this meeting with God showed that obtaining possessions was very important to him. When he was moved by this revelation of God reaching to man, his priorities started to change as he decided **to put God first** by saying that He will give a tenth of his possessions (a tithe) to the LORD. The only other time than in Genesis 28:12 and John 1:51 that an Open Heaven is specifically mentioned, is in Malachi. As in Genesis 28:11-22, the Open Heaven is linked to tithing, because tithing is closely linked to which place the LORD has in our hearts: <sup>7b</sup>**"Return to Me, and I will return to you, says the LORD of hosts. But you say, 'How shall we return?'** <sup>8</sup>*Will man rob God? Yet you are robbing Me. But you say, 'How have we robbed You?' In your tithes and contributions.* <sup>9</sup>*You are cursed with a curse, for you are robbing Me, the whole nation of you.* <sup>10</sup>*Bring the full tithe into the storehouse, that there may be food in My house. And thereby put Me to*

*the test, says the LORD of hosts, if I will not open **the windows of heaven** for you and pour down for you a blessing until there is no more need. (NIV: "that you will not have enough room for it.") <sup>11</sup>I will rebuke the devourer for you, so that it will not destroy the fruits of your soil, and your vine in the field shall not fail to bear, says the LORD of hosts. <sup>12</sup>Then all nations will call you blessed, for you will be a land of delight, says the LORD of hosts." (Malachi 3:7b-12; ESV)*

So we have tithing (together with an Open Heaven) mentioned in the same breath as the House of God - the first mention of it in the Old Testament in Genesis (the first book) and the last mention of it in Malachi (the last book). In fact, in Malachi the LORD makes it clear that if we desire to have an Open Heaven over us, we need to give our tithes and offerings! How does one understand that? The LORD made it clear that if we do not give our tithe and offerings to Him ("*so that there will be bread in My House*") it is a sign that we have deviated from Him, that our hearts are not with Him anymore: "*Return to Me...*" (Malachi 3:7a; ESV) We can ask ourselves, 'How on earth can our money be linked to God Himself, to His manifested Presence (an Open Heaven)? We read in the New Testament: <sup>19</sup>"*Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, <sup>20</sup>but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. <sup>21</sup>For where your treasure is, there your heart will be also." (Matthew 6:19-21; ESV); "You cannot serve God and money." (Luke 16:13b; ESV)*

Even though tithing is not stated explicitly in Matthew 16:11-19 where Jesus is revealed to Peter as the Christ, the Son of God, it is preceded by this incident in Matthew 16:5-12: <sup>5</sup>*When the disciples reached the other side, they had forgotten to bring any bread. <sup>6</sup>Jesus said to them, "Watch and beware of the leaven of the Pharisees and Sadducees." <sup>7</sup>And they began discussing it among themselves, saying, "We brought no bread." <sup>8</sup>But Jesus, aware of this, said, "O you of little faith, why are you discussing among yourselves the fact that you have no **bread**? <sup>9</sup>Do you not yet perceive? Do you not remember the five loaves for the five thousand, and how many baskets you gathered? <sup>10</sup>Or the seven loaves for the four thousand, and how many baskets you gathered? <sup>11</sup>**How is it that you fail to understand that I did not speak about bread?** Beware of the leaven of the Pharisees and Sadducees." <sup>12</sup>Then they understood that He did not tell them to beware of the leaven of bread, but of the **teaching** of the Pharisees and Sadducees. (ESV) We are nothing better than the first disciples, who first of all thought of their own stomachs when Jesus spoke of bread, whereas Jesus was challenging them to not forget the true food in His House - the words from His mouth that we are to feed ourselves with: "*Man shall not live by bread alone, but by every word that comes from the mouth of God.*" (Matthew 4:4; Luke 4:4; ESV) That is why He also told the crowd who followed Him **because** He fed them with bread: <sup>26b</sup>"*Truly, truly, I say to you, you are seeking Me, not because you saw signs, but because you ate your fill of the loaves. <sup>27a</sup>Do not work for the food that perishes, but for the food that endures to eternal life, which the Son of Man will give to you.*" (John 6:26b-27a; ESV) So when the LORD God demands in Malachi that we return to **Him** by our tithes and offerings so "*that there may be food in My house*" (Malachi 3:10; ESV), it is because He links physical food we need to our spiritual needs. That is why His response to our giving finance is the floodgates of*

HEAVEN opened over us: *"Bring the full tithe into the storehouse, that there may be food in My house. And thereby put Me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need."* (Malachi 3:10; ESV) Later, in the New Testament, Jesus said: *"If then you have not been faithful in the unrighteous wealth, who will entrust to you the true riches?"* (Luke 16:11; ESV) The measure of the Open Heaven, the true riches we receive, depends on how the LORD can trust us with money. More on this later.

As I said, Christians who ask if we should tithe because the New Covenant operates under Grace and not under the Law, seem to think that tithing was under the Law and therefore falls away. This would have been true (IF we ignore that tithing took place before the Law was introduced) **only if Jesus would explicitly have said so** - as Jesus, for instance, revoked the following things under the New Covenant: <sup>38</sup>*"You have heard that it was said, 'An eye for an eye and a tooth for a tooth.'* <sup>39</sup>***But I say to you, Do not resist the one who is evil. But if anyone slaps you on the right cheek, turn to him the other also.*** <sup>40</sup>*And if anyone would sue you and take your tunic, let him have your cloak as well.* <sup>41</sup>*And if anyone forces you to go one mile, go with him two miles.* <sup>42</sup>*Give to the one who begs from you, and do not refuse the one who would borrow from you.* <sup>43</sup>*You have heard that it was said, 'You shall love your neighbour and hate your enemy.'* <sup>44</sup>***But I say to you, Love your enemies and pray for those who persecute you,*** <sup>45</sup>*so that you may be sons of your Father Who is in heaven. For He makes His sun rise on the evil and on the good, and sends rain on the just and on the unjust.* <sup>46</sup>*For if you love those who love you, what reward do you have? Do not even the tax collectors do the same?* <sup>47</sup>*And if you greet only your brothers, what more are you doing than others? Do not even the Gentiles do the same?* <sup>48</sup>*You therefore must be perfect, as your heavenly Father is perfect."* (Matthew 5:38-48; ESV)

In fact, Jesus did not revoke tithing, but affirmed it in the New Testament. Before we look at examples of that, I need to clarify another disturbing factor, namely that these Christians who want to discard tithing under the New Covenant seem to have an understanding of the New Covenant of Grace that the Law is obsolete (no longer in use or relevant), that freedom in Christ means that there is now no *lawful* restraint.

Of course, we are not expected to try and obey the Law - if we could, Christ was born and died in vain! (*For by works of the law no human being will be justified in His sight* (Romans 3:20a; ESV)) However, the Law of God has **not** become obsolete under the New Covenant! Jesus Himself made that VERY clear:<sup>16</sup>*"The Law and the Prophets were until John<sup>3</sup>; since then the good news of the kingdom of God is*

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<sup>3</sup> *Truly, I say to you, among those born of women there has arisen no one greater than John the Baptist. Yet the one who is least in the kingdom of heaven is greater than he. From the days of John the Baptist until now the kingdom of heaven has suffered violence, and the violent take it by force. For all the Prophets and the Law prophesied until John. (Matthew 11:11-13; ESV) I say unto you, Among them that are born of women there is none greater than John: yet he that is but little in the kingdom of God is greater than he. And all the people when they heard, and the publicans, justified God, being baptized with the baptism of John. But the Pharisees and the lawyers rejected for themselves the counsel of God, being not baptized of him. (Luke 7:28-30; RV)*

preached, and everyone forces his way into it. <sup>17</sup>**But it is easier for heaven and earth to pass away than for one dot of the Law to become void.**" (Luke 16:16-17; ESV) Or as the Contemporary English Version (CEV) puts it so well: "Heaven and earth will disappear before the smallest letter of the Law does."

\* <sup>16</sup>"The Law and the Prophets were until John; since then the good news of the kingdom of God is preached, and everyone forces his way into it. <sup>17</sup>**But it is easier for heaven and earth to pass away than for one dot of the Law to become void.**" (Luke 16:16-17; ESV) Or as the Contemporary English Version (CEV) puts it so aptly: "Heaven and earth will disappear before the smallest letter of the Law does."

\* <sup>17</sup>**Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them.** <sup>18</sup>**For truly, I say to you, until heaven and earth pass away, not an iota, not a dot, will pass from the Law until all is accomplished.**" (Matthew 5:17-18; ESV)

That does not imply though that we try to live by obedience of the Ten Commandments under the New Covenant - as some Christians proclaim we have to do, thereby making Jesus Christ's work on the Cross nil and void! As Hebrews 10:9b clearly says: *He takes away the first in order to establish the second.* (ISV) In fact, 1 Corinthians 15:56 declares that *the power of sin is the law* (ASV). (In other words, sin has its hold over us BECAUSE the Law forbids it! And what the Law forbids, our carnal nature (flesh) wants to do!) No, Christ died and was resurrected in our place to set us free from sin. We enter into His sinless life by repenting of our sins and accepting Jesus Christ as our Saviour and Lord. Then we live IN Christ Jesus Who **fulfilled** the Law as <sup>11b</sup>*God has given us the Life of the Ages, and ... this Life is in His Son.* <sup>12</sup>*He who has the Son has the Life: he who has not the Son of God has not the Life.* (1 John 5:11b-12; WNT) It is well put in Acts 17:28a: *For it is in closest union with Him that we live and move and have our being* (WNT). This can only be done *by the Spirit, not by [following] the letter.* (Romans 2:29b; ESV)

Let us just look at a few other clarifying Scriptures that teach us that although there is a New Covenant of Grace, I enter into it NOT by the letter of the Law or by the works of the Law (trying to obey it), but my righteous comes by accepting in faith that Christ Jesus fulfilled **all** the Law of God without sinning, without walking in the flesh - and He did it by walking in the Spirit. So JESUS CHRIST fulfilled the Law (and the Prophets) and I **receive** HIS righteousness **by believing** that He fulfilled it for me: <sup>13</sup>*And you, who were dead in your trespasses and the uncircumcision of your flesh, God made alive together with Him, having forgiven us all our trespasses, <sup>14</sup>by cancelling the record of debt that stood against us with its **legal demands.** This He set aside, nailing it to the cross.* (Colossians 2:13-14; ESV)

In which way has the Law been set aside?

\* <sup>21</sup>*But now the righteousness of God has been manifested apart from the law, **ALTHOUGH the Law and the Prophets bear witness to it** - <sup>22</sup>*the righteousness of God through faith in Jesus Christ for all who believe.* (Romans 3:21-22; ESV)*

- \* <sup>3</sup>For God has done what the law, weakened by the flesh, could not do. By sending His own Son in the likeness of sinful flesh and for sin, He condemned sin in the flesh, <sup>4</sup>**in order that the righteous requirement of the law might be fulfilled in US**, who walk not according to the flesh but according to the Spirit. (Romans 8:3-4; ESV) So when we do not walk in the Spirit, but after the flesh, we break the Law of God, i.e. His righteous requirements.
- \* We reckon therefore that a man is justified by faith apart from the works of the law. (Romans 3:28; ASV)
- \* That brings us to the next question: **Do we then make the law of none effect through faith? God forbid: nay, we ESTABLISH the law** (Romans 3:31; ASV) by walking by the Spirit in Christ Jesus. By the way, grace is just that: God's Divine enablement (empowerment) by His Holy Spirit to walk and live in Christ's overcoming Life in order to obey the Law of God: <sup>14</sup>For by a single offering He has perfected for all time those who are being sanctified. <sup>15</sup>The Holy Spirit also assures us of this. For He said, <sup>16</sup>"This is the covenant that I will make with them after those days, declares the Lord: I will put My laws in their hearts and will write them on their minds," <sup>17</sup>and, "I will never again remember their sins and their lawless deeds." (Hebrews 10:14-17; ISV)

It therefore becomes clear that by rejecting tithing as supposedly being under the Law and not under Grace, we are in fact saying that the Law of God has fallen away, whereas it is clear that Christ fulfilled the Law and that we do too when we walk in Him. **Tithing under the New Covenant is therefore not given because of the Law, but unto Him Who fulfilled the Law!** We will find this very argument in Hebrews 7.

But let us first look at:

### **What was Jesus's Mind about Tithing?**

We have seen in Matthew 5:38-48 that Jesus revoked some requirements under the Law, but not tithing. Let us therefore look at Scriptures in the New Testament where He affirmed tithing:

- \* Matthew 23:23: "Woe to you, scribes and Pharisees, hypocrites! **For you tithe** mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, **without neglecting the others**." (ESV)

Here Christ is in reality rebuking the scribes and Pharisees because they kept to the letter of the Law, but not the spirit of the Law. They made sure to tithe their herbs, but they had neglected the weightier matters of the Law: justice, mercy and faithfulness. For sure, Christ stressed that the observance of justice, mercy and faithfulness is more important than tithing—it is a "*weightier matter*"—but He did

not tell them to stop tithing. In fact, He affirmed that tithing is necessary: *"These you ought to have done, **without neglecting the others.**"*

Basically, the Lord Jesus is saying that it is important to tithe, but tithing correctly (in truth) goes hand-in-hand with *the weightier matters of the law: justice and mercy and faithfulness*. **In other words, the Law (and tithing) is about the fulfilment of righteousness, about being merciful to others in need and about being faithful to God Himself - NOT about obeying rules and commands externally!**

\* Although tithing is not mentioned explicitly by Jesus in Matthew 22:21b, it is there by implication, as He is speaking about money: *Then He said to them [the disciples of the Pharisees], "Therefore **render to Caesar the things that are Caesar's, and to God the things that are God's.**"* (ESV) Render to God the things that are God's, i.e. the holy, sacred, set-apart portion (the tithe), and the offerings, belonging to God - that God says we rob Him of if we do not give it (Malachi 3:10), and above all, we rob Him of putting Him first in our lives! It is holy, sacred - not only because it belongs to God, but especially because by doing that we say to Him that we are set apart for Him; that HE comes first and foremost in our lives. He is a greater need for us than anything that money can buy!

\* When we look at Luke 18:9-14 it is clear that the Pharisees did not only tithe their herbs, but *"all things"*: <sup>9</sup>*And He also spoke this parable to some of those relying on themselves, that they are righteous, and despising the rest:* <sup>10</sup>*Two men went up into the temple to pray, the one a Pharisee, and the other a tax collector.* <sup>11</sup>*The Pharisee was standing, praying these things to himself: God, I thank You that I am not as the rest of men, rapacious, unrighteous, adulterers, or even as this tax collector.* <sup>12</sup>*I fast twice on the sabbath; **I tithe all things, as many as I get.*** <sup>13</sup>*And standing at a distance, the tax collector would not even lift up his eyes to Heaven, but smote on his breast, saying, God, be merciful to me, the sinner!* <sup>14</sup>*I say to you, This one went down to his house having been justified, rather than that one. For everyone exalting himself will be humbled. And the one humbling himself will be exalted.* (LITV)

Let us now look at the full context of Matthew 22:16-21: <sup>16</sup>*And they (the Pharisees) sent their disciples to Him, along with the Herodians, saying, "Teacher, we know that You are true and teach the way of God truthfully, and You do not care about anyone's opinion, for You are not swayed by appearances.* <sup>17</sup>*Tell us, then, what You think. Is it lawful to pay taxes to Caesar, or not?"* <sup>18</sup>*But Jesus, aware of their malice, said, "Why put Me to the test, you hypocrites?"* <sup>19</sup>*Show Me the coin for the tax." And they brought Him a denarius.* <sup>20</sup>*And Jesus said to them, "Whose likeness and inscription is this?"* <sup>21</sup>*They said, "Caesar's." Then He said to them, "Therefore render to Caesar the things that are Caesar's, **and to God the things that are God's.**"* (ESV)

- Here Jesus made it clear that there is money that belongs to God, the Heavenly Authority, *God's* portion, even as there is a portion (taxes) that is owed to the human authorities. And let us not forget that God's portion is our hearts because by giving to God we prove that our treasure and need are Him and not what we can

buy with money; and that our earthly needs do not replace Him as our greatest need.

What is significant is His choice of words: *But Jesus, aware of their malice, said, "Why put Me to the test, you hypocrites?"* (verse 18) He said this as He was aware in the Spirit that they plotted to entangle Him in His words (verse 15). In fact, Jesus entangled them in *their* words with His implied reference to Malachi 3:10 (where God urged Israel to return to Him so that God can return to them): *Bring the full tithe into the storehouse, that there may be food in My house. **And thereby** put Me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need.* (ESV) Like Israel in the time of Malachi, their very question proved their hearts to be far from God! The only time we can test (prove) God is when we show through our finances that we put Him first! If we handle our finances, or if our finances handle us, proves where our hearts really are!

Some Christians say that Jesus only mentioned tithing to the Pharisees, which is true: All these incidences were addressed to them - but so was the whole Gospel (the NEW Covenant) by Jesus presented to Jews only who were at that time all under the Law. So if our argument is that that proves that tithing was for the Jews only; under the Law - then so was salvation! The scribes and Pharisees were the *teachers* of God's Law. Therefore Jesus was teaching the teachers of the Law that tithing is not to be approached as being a commandment of the Law, to be obeyed as a law, but as an acknowledgement to God that He comes first in our lives.

So when we look at the last mention of tithing in the Word of God, Hebrews 7, and we read in verse 5 that tithing was *a commandment in the law (And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brothers...* (ESV)), we need to see if tithing became obsolete under the New Covenant of Grace. The proof of that would surely be that the apostles (the Early Church fathers) would not have applied tithing and would not have called upon the believers to do so. If that was the case it would mean that they did not understand Jesus' words to be affirming tithing. So let us make a study in the New Testament to see if they did make any references to tithing:

## **Is there any Mention of Tithing after Christ's Resurrection?**

Did the apostles apply what Jesus confirmed regarding tithing as part and parcel of the New Covenant?

Yes, we have it mentioned 3 times. That is significant as the Apostle Paul wrote in 2 Corinthians 13:1: *Every matter must be established by the testimony of two or three witnesses.* (NIV)

Tithing is mentioned by them, once directly and twice indirectly, yet very clearly so:

\* The first (indirect) passage to be noted is where the Apostle Paul wrote to the Corinthian Church: <sup>13</sup>*Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings?* <sup>14</sup>*In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.* (1 Corinthians 9:13-14; ESV) The emphatic words here are *In the same way* in the beginning of the fourteenth verse. Although the word "tithe" or "tithing" is not explicitly found in these two verses, it is most clearly implied by its reference to the Old Covenant. In verse 13 the Holy Spirit reminds the New Testament saints that under the Mosaic Law God had made provision for the maintenance of those who ministered in the temple (see e.g. Deuteronomy 14:22-29 and Deuteronomy 26:1,11-16). Now then, He says, in this New Testament dispensation it is to be done *in the same way*. *Same* means the same method are to be used in the support and maintenance of the preachers of the Gospel as it was used in supporting the temple and its services. (In the Greek it means "in this way", "in this manner", "in like manner".<sup>4</sup>) It was the *tithe* that supported God's servants under the Old Covenant: *In the same way* (In like manner) God has ordained, and appointed that His servants in the New Testament dispensation shall be provided for.

This is understandable because even as the Levites were appointed not to have any inheritance as the LORD God is their inheritance, as we see in Numbers 18:20-21: <sup>20</sup>*And the LORD said to Aaron, "You shall have no inheritance in their land, neither shall you have any portion among them. **I am your portion and your inheritance** among the people of Israel.* <sup>21</sup>*"To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting".* (ESV)

- so it was evident that the apostles lived in the same way: When Jesus called them, they left jobs, houses and their fathers (their family) to follow Him - see Matthew 4:18-22. That is why Peter said to the crippled beggar: **"Silver or gold I do not have, but what I have I give you. In the Name of Jesus Christ of Nazareth, walk."** (Acts 3:6; NIV) And that is why Paul wrote: <sup>4a</sup>*but in everything commending ourselves as God's servants...* <sup>10b</sup>*as **poor**, yet making many rich; as **having nothing**, yet possessing all things.* (1 Corinthians 6:4a,10b; ESV) In the same way Jesus left all the riches of His Father's House *and* His Father to fulfil God's mission on earth. He lived poorly, in total dependance on God and the provision He would Divinely supply: He had to catch a fish to find money in its mouth to pay the taxes (see Matthew 17:24-27) and He was kept by the financial supplies of women of faith (see Luke 8:1-3 and Matthew 27:55-56).

Not surprisingly so, the LORD God also demanded of Abraham, our father of faith, to leave his father and his father's house to follow Him: *The LORD said to Abram, "Leave your country, your relatives, and your father's home, and go to a land that I am going to show you."* (Genesis 12:1; GNB)

\* The second (also indirect) passage referring to tithes and offerings in the New Testament is to be found in 1 Corinthians 16:1-2: Here again we find the words "tithe" or "tithing" or "offerings" do not actually occur, and yet once more it is

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<sup>4</sup> James Strong: *Exhaustive Concordance of the Bible*

plainly implied. - We surely find the principle of it here: <sup>1</sup>*Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye.* <sup>2</sup>*Upon the first day of the week let every one of you lay by him in store, as God hath prospered him.* (ASV) The words, *lay by him(self) in store, or put something aside and store it up* (as the ESV translates it), are not just used by chance, but is a very definite repetition of the language used in Malachi 3:10: "*Bring the full tithe into the \_\_\_\_\_*". (ESV) Where? The storehouse! That is where the tithes were to be brought: "*Bring the full tithe into the storehouse*". But the words, *on the first day of the week* (1 Corinthians 16:2), which refers to the gathering together of the Christians, and the laying aside and storing up, is also a reference to Deuteronomy 26:12-14:

<sup>12</sup>*When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the foreigner, the fatherless and the widow, so that they may eat in your towns and be satisfied.* <sup>13</sup>*Then say to the LORD your God: "I have removed from my house the sacred portion and have given it to the Levite, the foreigner, the fatherless and the widow, according to all You commanded. I have not turned aside from Your commands nor have I forgotten any of them.* <sup>14</sup>*I have not eaten any of the sacred portion while I was in mourning, nor have I removed any of it while I was unclean, nor have I offered any of it to the dead. I have obeyed the LORD my God; I have done everything You commanded me."* (NIV)

It is further a reference to Deuteronomy 14:22-29:

<sup>22</sup>*"You shall tithe all the yield of your seed that comes from the field year by year.* <sup>23</sup>*And before the LORD your God, in the place that He will choose, to make His name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, **that you may learn to fear the LORD your God always.** <sup>24</sup>*And if the way is too long for you, so that you are not able to carry the tithe, when the LORD your God blesses you, because the place is too far from you, which the LORD your God chooses, to set His name there, <sup>25</sup>*then you shall turn it into money and bind up the money in your hand and go to the place that the LORD your God chooses <sup>26</sup>*and spend the money for whatever you desire - oxen or sheep or wine or strong drink, whatever your appetite craves. **And you shall eat there before the LORD your God and rejoice [We are to feast on Him! - see John 6:58],** you and your household. <sup>27</sup>*And you shall not neglect the Levite who is within your towns, for he has no portion or inheritance with you. <sup>28</sup>*At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. <sup>29</sup>*And the Levite, because he has no portion or inheritance with you, and the sojourner (the stranger (MKJV); aliens (NIV)), the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the LORD your God may bless you in all the work of your hands that you do."* (ESV)******

Now what does God say here in Corinthians? *(E)ach of you is to put something aside and store it up* (ESV) *as God hath prospered him.* (KJV) Some reject tithing under the New Covenant of Grace as they deem it as a command of the Law: we HAVE to give a proportion of our money. Yet, when we read all that Paul wrote about giving - as here in 1 Corinthians 16:2 - he commands too: *Each of you is to put something aside.* (ESV) Yet, Paul wrote elsewhere: *Each one must give as he*

has decided in his heart, ***not reluctantly or under compulsion***, for God loves a cheerful giver. (2 Corinthians 9:7; ESV) As each has decided in his heart, or as the Literal Version (LITV) translates it closer to its Greek meaning: "Each one as he purposes in his heart, not out of grief or out of necessity, for God loves a cheerful giver." The word "purposes" means "to choose for oneself before another thing (prefer)"<sup>5</sup>. In other words: What comes first in our hearts? God wants our giving not from the grief or reluctance of necessity or command, but from putting Him first, from gladly and joyfully giving to Him. Note the verse that precedes this verse: *The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully.* (verse 6; ESV) (This reminds of Proverbs 22:9: "Whoever has a bountiful eye will be blessed; for he shares his bread with the poor." (ESV)) We will also see later that our spiritual state and status are very much determined by our giving or lack of giving!

Paul therefore tells us to give, but also tells us that it is not to be done as a command, but from a heart attitude (our purpose) to put Christ first in our lives.

\* The third, very explicit and **full meaning of tithing**, occurs in Hebrews 7. Before we look comprehensively into that, I need to explain to you an important principle in studying the Word of God: Whenever we want to understand the FULL spiritual meaning of any subject or principle we look at in the Word of God, we have to go to the last occurrence of it in the Bible. In the words of T. Austin-Sparks: "The final mention of any particular matter in the Bible is usually a key to all its meaning."<sup>6</sup> If you take a particular matter [in this case, tithing], and then note its setting in the Word, plus the context and its relationship, you will get the full meaning of all that has been said before about that subject.

For instance, let us take the Tree of Life as an illustration. In the last chapter of the Bible, Revelation 22:2, we have the last reference of *the tree of life*. Now when we go right back to the beginning of the Bible, we have *the tree of life* mentioned for the first time (see Genesis 2:9 and Genesis 3:22), but we are not told much about it - it is mostly just referred to as something that exists. We have no explanation really. We are not told what that tree is, or what it means; it is just referred to as *the tree of life*. We have to go to the last mention of it - here at the end of the Bible - for the full explanation of it by its context and relationship in the text: <sup>1</sup>*Then the angel showed me the river of the water of life, as clear as crystal, flowing from the throne of God and of the Lamb* <sup>2</sup>*down the middle of the great street of the city. On each side of the river stood the tree of life, bearing twelve crops of fruit, yielding its fruit every month. And the leaves of the tree are for the healing of the nations.* (Revelation 22:1-2; NIV)

In the light of all of that, let us take a look at the final mention of tithing in the Word of God, which we find in Hebrews 7. We now know that the conclusive mentioning of a subject in the Word of God gives us its full meaning. That the final mentioning of tithing is in the New Testament and not in the Old Testament, is

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<sup>5</sup> James Strong: *Exhaustive Concordance of the Bible*

<sup>6</sup> T. Austin Sparks: *Five Principles of Interpreting the Bible*

significant in itself. Tithing thus only comes into its full meaning under the New Covenant even as Christ came to fulfil the Law and the Prophets! That makes sense as tithing is a drawing near to God, putting Christ first in our lives. The New Covenant that Jesus Christ introduced is a covenant of Grace, i.e. God's enablement for the believer to walk in the Life of Christ by the powerful enablement of the Holy Spirit. To follow the Lord God wholeheartedly shows He is our treasure as Jesus made it clear that we cannot follow God AND money: only one is our treasure, our heart's desire: God or money! (See Luke 16:13b.)

As tithing is fully expanded in Hebrews 7, even the priesthood (that was linked under the Old Covenant with tithing, as the priests lived from the tithes), comes into its fulfilment in Christ Jesus, as with Him there is a change of the ORDER of the Priesthood. When you study Hebrews you realise that it is in fact a synopsis of the whole New Testament, explaining how what was written in the Old Testament now finds its fulfilment in the Life of Christ in each one of us who believes. One of the main themes of Hebrews is the Eternal Priesthood (High Priesthood) of Christ in contrast to that of Aaron in the Old Covenant.:

<sup>1</sup>For this Melchisedech was king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings and blessed him: <sup>2</sup>To whom also Abraham divided the tithes of all: who first indeed by interpretation is king of justice: and then also king of Salem, that is, king of peace: <sup>3</sup>Without father, without mother, without genealogy, having neither beginning of days nor end of life, **but likened unto the Son of God, continueth a priest for ever.** <sup>4</sup>Now consider how great this man is, **to whom also Abraham the patriarch gave tithes out of the principal things.** <sup>5</sup>And indeed they that are of the sons of Levi, who receive the priesthood, have a commandment to take [present tense] tithes of the people according to the law, that is to say, of their brethren: though they themselves also came out of the loins of Abraham. <sup>6</sup>But he, whose pedigree is not numbered among them, **received tithes of Abraham and blessed him that had the promises.** <sup>7</sup>And without all contradiction, that which is less is blessed by the better. <sup>8</sup>**And here indeed, men that die receive tithes** [Note, it is present tense!]: **but there, he hath witness that he liveth.** <sup>9</sup>**And (as it may be said) even Levi who received tithes paid tithes in Abraham:** <sup>10</sup>For he was yet in the loins of his father when Melchisedech met him. <sup>11</sup>If then perfection was by 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 Melchisedech: and not be called according to the order of Aaron? <sup>12</sup>**For the priesthood being translated, it is necessary that a translation also be made of the law,** <sup>13</sup>for He of Whom these things are spoken is of another tribe, of which no one attended on the altar. <sup>14</sup>For it is evident that our Lord sprung out of Juda: in which tribe Moses spoke nothing concerning priests. <sup>15</sup>And it is yet far more evident: **if according to the similitude of Melchisedech there ariseth another priest,** <sup>16</sup>**Who is made, not according to the law of a law of a carnal commandment, but according to the power of an indissoluble life.** <sup>17</sup>For it is witnessed of him, "**You are a priest forever, after the order of Melchizedek.**" <sup>18</sup>There is indeed a setting aside of the former commandment, because of the weakness and unprofitableness thereof: <sup>19</sup>For the law brought nothing to perfection: but a bringing in of a better hope, by which we draw nigh to God. <sup>20</sup>And inasmuch as it is not without an oath (for the others indeed were made priests without an oath: <sup>21</sup>But this with an oath,

by him that said unto him: The Lord hath sworn and He will not repent: Thou art a priest for ever). <sup>22</sup>By so much is Jesus made a surety of a better testament. <sup>23</sup>And the others indeed were made many priests, because by reason of death they were not suffered to continue: <sup>24</sup>But this, for that He continueth for ever, hath an everlasting priesthood: <sup>25</sup>**Whereby He is able also to save for ever them that come to God by Him; always living to make intercession for us.** <sup>26</sup>**For it was fitting that we should have such a high priest, holy, innocent, undefiled, separated from sinners, and made higher than the heavens:** <sup>27</sup>Who needeth not daily (as the other priests) to offer sacrifices, first for his own sins, and then for the people's: for this He did once, in offering Himself. <sup>28</sup>For the law maketh men priests, who have infirmity: but the word of the oath (which was since the law) the Son Who is perfected for evermore. (Hebrews 7:1-28; DRB)

We see therefore that just as God did not give the Law without making provision for a High Priest that could plead, make supplication (intercede) for the sins of the people of God before God Most High with a lamb they offered to God, so He does not give the New Covenant of Grace without Christ as our eternal High Priest Who ever lives to make intercession (supplication) for us as HE is the Lamb that was slain and offered to God for us with His sinless life. This Priesthood remains forever (Hebrews 7:21<sup>7</sup>) as it is based on the Resurrection Life of Christ: <sup>18</sup>The former regulation is set aside because it was weak and useless <sup>19</sup>(for the law made nothing perfect), and a better hope is introduced, by which we draw near to God. ... <sup>22b</sup>Jesus has become the guarantee of a better covenant. ... <sup>24</sup>...because Jesus lives forever, He has a permanent Priesthood. <sup>25</sup>Therefore He is able to save completely (Murdock: for ever; ESV: to the uttermost) those who come to God through Him, because He always lives to intercede (WNT, GNB: to plead;) for them. (Hebrews 7:18-19,22b,24-25; NIV) <sup>17</sup>Therefore He had to be made like his brothers in every respect, so that He might become a merciful and faithful high priest in the service of God, to make propitiation for the sins of the people. <sup>18</sup>For because He Himself has suffered when tempted, He is able to help those who are being tempted. (Hebrews 2:17-18; ESV) <sup>26</sup>Such a high priest meets our need - One Who is holy, blameless, pure, set apart from sinners, exalted above the heavens. <sup>27</sup>Unlike the other high priests, He does not need to offer sacrifices day after day, first for his own sins, and then for the sins of the people. He sacrificed for their sins once for all when He offered Himself. (Hebrews 7:26-27; NIV)

The purpose of Christ's eternal High Priesthood is explained to us in Hebrews 10:19-22: <sup>19</sup>Therefore, my brothers, since we have confidence to enter the sanctuary by the blood of Jesus, <sup>20</sup>the new and living way that He opened for us through the curtain (that is, through His flesh) <sup>21</sup>and since we have a great high priest over the household of God, <sup>22</sup>**let us continue to come near** with sincere hearts in full assurance of faith, because our hearts have been sprinkled clean from an evil conscience and our bodies have been washed with pure water. (ISV)

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<sup>7</sup> but He became a priest with an oath when God said to Him: "The Lord has sworn and will not change His mind: 'You are a priest forever.'" (Hebrews 7:21; NIV)

Tithing under the Old Covenant of God was first of all a Divine response to the Presence of God, and closely linked to the priesthood: The tithes were given to the priests to sustain them. Therefore, it is not surprising to find that because Christ is our High Priest according to the order of Melchizedek (Who is ever alive), tithing is mentioned in the same breath: NOT according to the Law and the Aaronic priesthood, but according to Abraham, our father of FAITH, who tithed to Melchizedek in spontaneous Divine response when he met Him - see Hebrews 7:1-16.

Note that as we come to verse 9 in Hebrews 7 - **And (as it may be said) even Levi who received tithes paid tithes in Abraham** - tithing under the Law is clearly taken back to its source, which is **tithing by faith, according to our father of faith, Abraham**. But it is also linked to verse 8: *In the one case, the tenth is collected by men who die; but in the other case, by Him Who is declared to be living.*" - A VERY clear statement, in the present tense, that Jesus as High Priest, is collecting tithes!

And He is collecting tithes as it is the clear test where our hearts truly are. As Jesus said: **For where your treasure is, there your heart will be also.** (Matthew 6:21; ESV) If tithing is to be done first of all - before we spend money on anything we need or desire, it is to express that Jesus comes first in our lives. God made that clear in Malachi 3:7b-8: <sup>7b</sup>"**Return to Me, and I will return to you,**" says the LORD Almighty. *"But you ask, 'How are we to return?'* <sup>8</sup>"*Will a man rob God? Yet you rob Me. But you ask, 'How do we rob You?' "In tithes and offerings.*" (NIV) We find this same call in Job, the first book to be written in the Bible - even before Genesis: <sup>23</sup>*If you return to the Almighty you will be built up; if you remove injustice far from your tents,* <sup>24</sup>*if you lay gold in the dust, and gold of Ophir [the most pure and therefore the most precious gold of its time] among the stones of the torrent-bed,* <sup>25</sup>*then the Almighty will be your gold and your precious silver.* <sup>26</sup>*For then you will delight yourself in the Almighty and lift up your face to God.* (Job 22:23-26; ESV)

Jesus is now our High Priest according to the new order of Melchizedek (*f*)or when there is a change of the priesthood, there must also be a change of the law. (Hebrews 7:12; NIV) This order was already introduced as He appeared and was acknowledged with tithes by our father of faith, Abraham, pointing to the New Covenant of Grace, the new dispensation of Jesus Christ where HE HIMSELF is that dispensation: "I AM the Way; I AM the Truth; I AM the Good Shepherd; I AM the Vine; I AM the Resurrection and the Life."... Everything in this new dispensation is about Christ and unto Christ! He is our High Priest according to the order of Melchizedek, that is based on eternal life, on His resurrection life, and as such He intercedes for us to be saved to the uttermost. Furthermore, as God's spiritual house, our ULTIMATE calling is to become His priesthood: <sup>4</sup>*As you come to Him, a living stone rejected by men but in the sight of God chosen and precious,* <sup>5</sup>*you yourselves like living stones are **being built up as a spiritual house, TO BE a holy priesthood, to offer spiritual sacrifices acceptable to God through Jesus Christ.*** ... <sup>9</sup>*But you are a chosen race, a royal priesthood, a holy nation, a people for His own possession, that you may proclaim the excellencies of Him Who called you out of darkness into His marvellous light.* (1 Peter 2:4-5,9; ESV) This is the

New Testament fulfilment of what Aaron, the first high priest under the Old Covenant, and his sons as the priesthood, represented: *And the priest, the son of Aaron, shall be with the Levites, when the Levites take tithes, and the Levites shall bring up the tithe of the tithes to the house of our God, to the rooms, into the **treasure house**.* (Nehemiah 10:38; MKJV) Thus our royal priesthood as a result of following hard after Christ our King as our treasure, is to present Him as such to the world. <sup>1</sup>*If then you have been raised with Christ, seek the things that are above, where Christ is, seated at the right hand of God.* <sup>2</sup>*Set your minds on things that are above, not on things that are on earth.* <sup>3</sup>*For you have died, and your life is hidden with Christ in God.* <sup>4</sup>*When Christ Who is your life appears, then you also will appear with Him in glory.* <sup>5</sup>*Put to death therefore what is earthly in you: sexual immorality, impurity, passion, evil desire, and **covetousness** (NIV; EMTV: **greed**), which is idolatry.* <sup>6</sup>*On account of these the wrath of God is coming.* (Colossians 3:1-6; ESV)

That is why the LORD asks our ALL when we choose to follow HIM wholeheartedly: the rich young man, even though he was upright to the T, could not disentangle himself from His riches to follow Jesus Christ as his true treasure! Jesus said to him: *"If you would be perfect, go, sell what you possess, and give to the poor, and you will have **treasure in heaven**: and come, follow Me."* (Matthew 19:21; ESV) Remember Matthew 13:44?: *"**The kingdom of heaven is like treasure hidden in a field, which a man found [representing his salvation] and covered up. Then in his joy he goes and sells ALL that he has and buys that field."*** (ESV) The First Church did exactly that - see Acts 4:32-35. There is a cost to follow Jesus wholeheartedly. After our salvation there will be a dealing with our hearts for Him to become our all, the treasure of our hearts!

What is God's measure of following Christ wholeheartedly? By our giving of finances first of all to Him, the reason being that money rules our lives - either by need or by desire. That is how we express to Him, and others, that HE is our treasure! That is why our spiritual measure and revelation are determined by our trustworthiness in our giving to God (see Luke 16:10-11). And that is why the last tests and tribulations we go through before we bear fruit that will last is to face and overcome the power money has over our lives!: <sup>18</sup>*"Still others, like seed sown among thorns, hear the word; <sup>19</sup>but the worries of this life, the deceitfulness of wealth and the desires for other things come in and choke the word, making it unfruitful."* (Mark 4:18-19; NIV)

I learnt a valuable lesson in this regard many years ago. After having read the parable of Jesus on the Sower, i triumphantly declared to the Lord that this is at least one area that i am not guilty of. The Holy Spirit shocked me with His response: 'In fact, you ARE serving mammon!' I was quick to say, 'ME, Lord? Never! How can i be serving mammon if i have no money to serve?!' I repented as the Lord retorted: 'Sure, you are serving mammon morning, noon and night as you wake up worried because of your lack of finances; and throughout the day you are in despair because you cannot see how your financial problem can be solved; and by night you go to sleep stressed, still in fear about your lack and what you need!'

If our handling of money is the proof of where our heart's treasure really is, it is no wonder that money is a subject that is raised a tremendous amount in the New Testament<sup>8</sup>. No wonder then that the Apostle Paul warned that *the love of money is a root of all kinds of evils.* (ESV): <sup>6</sup>*But godliness actually is a means of great gain when accompanied by contentment.* <sup>7</sup>*For we have brought nothing into the world, so we cannot take anything out of it either.* <sup>8</sup>*If we have food and covering, with these we shall be content.* <sup>9</sup>*But those who want to get rich fall into temptation and a snare and many foolish and harmful desires which plunge men into ruin and destruction.* <sup>10</sup>*For the love of money is a root of all sorts of evil, and some by longing for it have wandered away from the faith and pierced themselves with many griefs.* <sup>11</sup>*But flee from these things, you man of God, and pursue righteousness, godliness, faith, love, perseverance and gentleness.* (1 Timothy 6:6-11; NASB)

I love the way the Easy-to-Read Version (ERV) puts it: *Devotion to God is, in fact, a way for people to be very rich, but only if it makes them satisfied with what they have.* (1 Timothy 6:6)

Keep in mind that Jesus said that it is a hard thing for the rich to be saved (see Mark 10:23-25) because the LORD asks EVERYTHING from us if we are to become His disciples and follow Christ Jesus wherever HE goes! He did what He demands of us: He left the riches of His Father God (see Psalm 112:3a) and was born and raised into a poor carpenter's family on earth. His ministry was done in poverty. That is why the Apostle Paul counsels rich Christians: <sup>17</sup>*As for the rich in this present age, charge them not to be haughty, nor to set their hopes on the uncertainty of riches, but on God, Who richly provides us with everything to enjoy.* <sup>18</sup>*They are to do good, to be rich in good works, to be generous and ready to share,* <sup>19</sup>***thus storing up treasure for themselves as a good foundation for the future, so that they may take hold of that which is truly life.*** (1 Timothy 6:17-19; ESV)

Verse 19 in Timothy reminds of Jesus' words in Matthew 6:19-34:

<sup>19</sup>*Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal,* <sup>20</sup>***but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal.*** <sup>21</sup>***For where your treasure is, there your heart will be also.*** <sup>22</sup>*The eye is the lamp of the body. So, if your eye is healthy ("single", KJV and other translations), your whole body will be full of light,* <sup>23</sup>*but if your eye is bad (evil in most translations), your whole body will be full of darkness.* [See Proverbs 28:22:

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<sup>8</sup> **New Testament:** Matthew 5:42; Matthew 6:19-24; Matthew 6:25-34; Matthew 10:42 (Mark 9:41); Matthew 13:22 (Mark 4:18-19; Luke 8:14); Matthew 19:16-30 (Mark 10:17-31); Matthew 25:31-45; Matthew 26:14-16 (Mark 14:10-11; Luke 22:2-6; John 13:2,10-11,21-30) & Matthew 27:3-7; Mark 6:7-11 (Luke 10:3-8 & Luke 22:35; Mark 12:41-44 (Luke 21:1-4); Luke 6:38; Luke 10:3-8; Luke 12:15-21 (Mark 10:7-27); Luke 12:22-34; Luke 16:1-15; Luke 16:19-31; Luke 19:1-10 (Matthew 19:16-30 & Acts 4:32-37); Luke 20:20-25; Luke 22:35-37; John 6:26-27; John 12:4-6; Acts 2:42-47; Acts 3:1-10; Acts 4:32-37 - Acts 5:1-11; Acts 20:35; 1 Corinthians 16:1-3; 2 Corinthians 6:10; 2 Corinthians 8:1-24; 2 Corinthians 9:1-15; Ephesians 4:28; Ephesians 5:5; 1 Timothy 6:3-11; 1 Timothy 6:17-19; Hebrews 6:10; Hebrews 13:16; James 2:5-7; James 5:1-6; Revelation 3:14-22. And do not forget the Scriptures on **greed** or **covetousness**: Luke 12:15-21; Romans 1:25; Ephesians 5:3-5 & 1 Corinthians 6:9-10; Colossians 3:1-6; 1 Peter 5:2b and 2 Peter 2:14-15. The **Old Testament** is also full of it, but I would only like to quote: Job 22:24-25; Psalm 112:5-8; Proverbs 22:9; Malachi 3:6-18.

*He that hath an evil eye hasteneth after riches, and knoweth not that want shall come upon him. (JPS)] If then the light in you is darkness, how great is the darkness! <sup>24</sup>No one can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money. <sup>25</sup>Therefore I tell you, do not be anxious about your life, what you will eat or what you will drink, nor about your body, what you will put on. Is not life more than food, and the body more than clothing? <sup>26</sup>Look at the birds of the air: they neither sow nor reap nor gather into barns, and yet your heavenly Father feeds them. Are you not of more value than they? <sup>27</sup>And which of you by being anxious can add a single hour to his span of life? <sup>28</sup>And why are you anxious about clothing? Consider the lilies of the field, how they grow: they neither toil nor spin, <sup>29</sup>yet I tell you, even Solomon in all his glory was not arrayed like one of these. <sup>30</sup>But if God so clothes the grass of the field, which today is alive and tomorrow is thrown into the oven, will He not much more clothe you, O you of little faith? <sup>31</sup>Therefore do not be anxious, saying, 'What shall we eat?' or 'What shall we drink?' or 'What shall we wear?' <sup>32</sup>For the Gentiles seek after all these things, and your heavenly Father knows that you need them all. <sup>33</sup>But seek first the kingdom of God and His righteousness, and all these things will be added to you. <sup>34</sup>Therefore do not be anxious about tomorrow, for tomorrow will be anxious for itself. Sufficient for the day is its own trouble. (ESV)*

It is clear that if our eyes are fixed on seeking money, even if it is because we are anxious about money, we are indeed very poor spiritually as we are acting exactly like the unsaved (the Gentiles): pursuing the fleeting riches of this world. If ever I got this message yet again, was when i was watching on television when the tsunami hit Japan in 2011. It was incredible to see how what people have pursued and chased after for all their lives, what they have built up in this world, being demolished to rubble within a few minutes! It is clear that the treasures of this world is in reality worth nothing: one minute here, and the next minute gone. How foolish of us to spend most of our time to accumulate it!, to find our security in what we have in earthly riches - which is NOTHING in reality! No wonder that Jesus said about the pursuit of money: *"What is highly valued among men is detestable in God's sight."* (Luke 16:15b; NIV) And no wonder the apostle Paul warned us: *FOR OF THIS YOU CAN BE SURE: NO IMMORAL, IMPURE OR GREEDY PERSON - SUCH A MAN IS AN IDOLATER - HAS ANY INHERITANCE IN THE KINGDOM OF CHRIST AND OF GOD.* (Ephesians 5:5; NIV)

So where are our eyes fixed? On that which occupies us the most - where our treasure is! The eye speaks of vision. Jesus went on to say that if our eyes (our vision) are fixed on pursuing riches, the money of this world, we cannot serve Him: ***"No one can serve two masters. ... You cannot serve God and money."*** (Matthew 6:24; ESV) If money has mastered us, God is not our Master - it is as clear as that. So where are our eyes? On pursuing the fleeting treasures of this world? Or on pursuing the heavenly treasures in the Resurrection Life of Christ?

Where our eye (our vision) is focussed, determines if we are full of light or full of darkness in our bodies (our health). And anxiety is a fruit (the result) of pursuing what money can buy - when we are overcome by our needs. Anxiety is darkness in us as children of Light. If our eyes are fixed on Jesus: on making HIM our desire

and treasure, "our eye is healthy," and as a result "our whole body will be full of light." (Matthew 6:22; ESV) "But if (y)our eye is bad (evil)" - i.e. Christ is not our vision, His Life not all and everything we desire - "our whole body will be full of darkness. **If then the light in you is darkness, how great is the darkness!**" (verse 23) Seeing that "anxiety" gets mentioned 6 times in this context (6 figures the fleshly nature in the Word of God<sup>9</sup>), it is the darkness spoken of, and as a result our whole body will be affected. It is worse for us as Christians, who have the Light (Christ) in us, when we pursue money, than it is for the world. Darkness (anxiety) is worse in us because we are not pursuing the Light, Jesus Christ, and ultimately our spiritual lives will be affected for the worse: "For where your treasure is, there your heart will be also." (verse 21) That is why Paul wrote: <sup>9</sup>... those who desire to be rich fall into temptation, into a snare, into many senseless and harmful desires that plunge people into ruin and destruction. <sup>10</sup>For the love of money is a root of all kinds of evils. It is through this craving that some have wandered away from the faith and pierced themselves with many pangs. <sup>11</sup>But as for you, O man of God, flee these things. (1 Timothy 6:9-11a; ESV)

There is an antidote for this: ...to do good, to be rich in good works, to be generous and ready to share, thus storing up **treasure** for themselves **as a good foundation for the future**, so that they may take hold of that which is truly life. (1 Timothy 6:19; ESV) Therefore, He (Jesus) said to them, "Watch and keep yourselves from covetousness (NIV: greed). For a man's life is not in the abundance of the things which he possesses." (Luke 12:15; MKJV) <sup>20a</sup>But God said to him, "Fool!" ... <sup>21</sup>"So is he **who lays up treasure for himself** and is not rich toward God." (Luke 12:20a;21; MKJV)

Jesus Christ assures us over and over that if we put Him and His Kingdom first as expressed to Him by our tithes and offerings, He WILL take care of our needs (in fact, it will be added to us - we do not even need to seek it!) because if we take care of our needs and pleasures first, it means not only that He is not first and foremost in our lives, but also that we do not trust Him (enough) to take care of our daily needs. So we read in Luke 12:29-34: <sup>29</sup>"And do not seek what you are to eat and what you are to drink, nor be worried. <sup>30</sup>For all the nations of the world seek after these things, and your Father knows that you need them. <sup>31</sup>Instead, seek His kingdom, and these things will be added to you. <sup>32</sup>"Fear not, little flock, for it is your Father's good pleasure to give you the Kingdom. <sup>33</sup>Sell your possessions, and give to the needy. **Provide yourselves with moneybags that do not grow old, with a treasure in the heavens that does not fail, where no thief approaches and no moth destroys.** <sup>34</sup>For where your treasure is, there will your heart be also." (ESV) - If your treasure is in Heaven with what you pursue, rather than here on earth, your heart will also be with Christ Jesus!

"For where your treasure is, there your heart will be also." (Matthew 6:21 and Luke 12:34) is taken into greater depths by Jesus in Luke 16:1-13:

<sup>1</sup>He also said to the disciples, "There was a rich man who had a manager, and charges were brought to him that this man was wasting his possessions. <sup>2</sup>And he called him and said to him, 'What is this that I hear about you? Turn in the account

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<sup>9</sup> Man was created on the 6<sup>th</sup> day (Genesis 1:27-**31**), etc.

of your management, for you can no longer be manager.' <sup>3</sup>And the manager said to himself, 'What shall I do, since my master is taking the management away from me? I am not strong enough to dig, and I am ashamed to beg. <sup>4</sup>I have decided what to do, so that when I am removed from management, people may receive me into their houses.' <sup>5</sup>So, summoning his master's debtors one by one, he said to the first, 'How much do you owe my master?' <sup>6</sup>He said, 'A hundred measures of oil.' He said to him, 'Take your bill, and sit down quickly and write fifty.' <sup>7</sup>Then he said to another, 'And how much do you owe?' He said, 'A hundred measures of wheat.' He said to him, 'Take your bill, and write eighty.' <sup>8</sup>The master commended the dishonest manager for his shrewdness [wisdom, prudence in the Greek text<sup>10</sup>]. "For the sons of this world are more shrewd in dealing with their own generation than the sons of light. <sup>9</sup>And I tell you, make friends for yourselves by means of unrighteous wealth, so that when it fails they may receive you into the eternal dwellings. <sup>10</sup>One who is faithful in a very little is also faithful in much, and one who is dishonest in a very little is also dishonest in much. <sup>11</sup>If then you have not been faithful in the unrighteous wealth, who will entrust to you the true riches? <sup>12</sup>And if you have not been faithful in that which is another's [remember Malachi 3:10 where God says we rob HIM...?!], who will give you that which is your own? <sup>13</sup>No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money." (ESV)

In other words, to the measure that we give, that we are rich, or not, toward God, to **that** measure will be our true (our spiritual) riches. God will measure spiritual revelation and spiritual treasure to us by our faithfulness in and how we give finances to Him. The Apostle Paul wrote to the Corinthians: *Now He Who supplies seed to the sower and bread for food will also supply and increase your store of seed and **will enlarge the harvest of your righteousness.*** (2 Corinthians 9:10; NIV) Significantly, after the LORD God calls His people in Malachi 3:6-18 to return to Him by their tithes and offerings, He ends it with: *"And you will again see the distinction between the righteous and the wicked [and He is speaking of His people as Malachi is addressed to Israel (Malachi 1:1)!], between those who serve God and those who do not."* (verse 18; NIV)

I asked the Lord to reveal to me how i can use the unrighteous money to win friends who will receive me in their eternal dwellings. He answered me very practically one day. I have been using every opportunity to present Jesus Christ as Saviour to an atheist neighbour in France, who continued to be very hardened although she started to acknowledge His existence, but in a Catholic Church way - you will go to heaven anyway if you have been part of the church. At a certain time the Lord told me to be a practical Christian to her and He would use me spot-on with needs she had (she is a widow). One day He told me to put €120 in an envelope with a message from Him in her post box: 'I know you. And I know your needs. Love God' She came to me and said, 'I know it's you who did it.' I responded: 'No, i was only the postman for God. You see, He knows you intimately!' She broke into tears as she was short of money then. After that it was much easier to bring the Gospel to her.

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<sup>10</sup> James Strong: *Exhaustive Concordance of the Bible*

This is also confirmed in Acts 2:44-45,47a and Acts 5:13-1w, where souls were added daily to the believers who sold their possessions so that they had all things in common and no one had need. The result is well expressed in Acts 5:13-14: <sup>13</sup>*No one else dared join them, even though they were highly regarded by the people.* <sup>14</sup>*Nevertheless, more and more men and women believed in the Lord and were added to their number.* (NIV)

However, I need to caution again that if we give to Him because we see it as an obligation (a law), God is not first in our lives: we are just religious - and Jesus hates religion: He was always challenging the heart motivations of the religious leaders of His day. In fact, that is why the LORD said in Malachi 3:7b-9: <sup>7b</sup>***Return to Me, and I will return to you, says the LORD of hosts. But you say, 'How shall we return?'*** <sup>8</sup>*Will man rob God? Yet you are robbing Me. But you say, 'How have we robbed you?'* ***In your tithes and contributions (offerings;*** KJV). <sup>9</sup>*You are cursed with a curse, for you are robbing Me, the whole nation of you.*" (ESV)

In Malachi 3:9 the LORD said we are cursed with a curse in robbing Him of the tithes and offerings. Some of this is explained in Matthew 6:19-23 and Luke 12:15,20a,21 where Jesus pointed out that we are full of darkness in our bodies (i.e. cursed) by pursuing wealth, money and our anxieties about our daily living, rather than being rich toward God.

And in Luke 16:10-11 Jesus warned: <sup>10</sup>*"One who is faithful in a very little is also faithful in much, and one who is dishonest in a very little is also dishonest in much.* <sup>11</sup>*If then you have not been faithful in the unrighteous wealth, who will entrust to you the true riches?"* (ESV) How we deal with our finances shows where our hearts really are. If our heart is toward God, He will entrust us with the true riches - revelation and spiritual riches (*treasures stored in secret places* (Isaiah 45:3).

The LORD said in Malachi 3:10-12: <sup>10</sup>*"Bring the **full** tithe into the storehouse, that there may be food in My house. And thereby put Me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need.* <sup>11</sup>*I will rebuke the devourer for you, so that it will not destroy the fruits of your soil, and your vine in the field shall not fail to bear, says the LORD of hosts.* <sup>12</sup>*Then all nations will call you blessed, for you will be a land of delight, says the LORD of hosts."* (ESV) Note that if we are faithful to God in our giving of tithes and offerings, in *the unrighteous wealth*, it is to show that He comes first and that HE is all in our lives: we (*re*)turn to Him. God then will FIRSTLY open up the **floodgates** of HEAVEN over us, i.e. the true riches - spiritual revelation and treasure coming liken to a flood (i.e. revival and *times of refreshing*); and thereafter He will bless us in our daily living - even as Jesus promised in Matthew 6:25-33 : <sup>32</sup>*For the Gentiles seek after all these things, and your heavenly Father knows that you need them all.* <sup>33</sup>*But seek first the kingdom of God and His righteousness, and all these things will be added to you."* (verses 32-33; ESV)

This then brings us back to our question: Do we tithe in the New Testament? As we have seen in Hebrews 7:8, Jesus as our High Priest *receives* (in the Greek this verb is in the present continuous tense) tithes: *In the one case tithes **are received***

by mortal men, but in the other case, by one of Whom it is testified that He lives. Jesus furthermore emphasised that our giving determines our spiritual riches - the open Heaven. We have always looked at a tithe as the MINIMUM requirement of God from us in our giving, whereas the figure 10 (meaning, "a tithe") in the Word of God actually represents the FULL measure!:

- \* For instance, in the **Old Covenant** we have the 10 Commandments, which, if the people of God could fulfil it, they would have fulfilled all the Law and Prophets of God. As the Apostle James pointed out: *For whoever keeps the whole law and yet stumbles at just one point is guilty of breaking all of it.* (James 2:10; NIV)
- \* And in the **New Covenant** Jesus used the parable of the 10 virgins to picture His whole Church waiting for the coming of their Bridegroom Christ Jesus (see Matthew 25:1-13).
- \* His Kingdom is represented by 10 of His servants who were to use their gifts and calling to expand the Gospel of Jesus Christ (see Luke 19:11-28 and Matthew 25:14-30). It is summed up in Luke 12:42-44: <sup>42</sup>*And the Lord said, Who then is that faithful and wise steward whom his lord shall set over his houseservants, to give them their portion of food in season?* <sup>43</sup>*Blessed is that servant when his lord comes and finds him so doing.* <sup>44</sup>*Truly I say to you that he will set him over all his possessions.* (MKJV)
- \* The issue of thankfulness over healing or our lack of thankfulness, is represented by the healing of 10 lepers (see Luke 17:11-19).
- \* Repentance of sinners (salvation) is symbolized by 10 coins that were lost and found with great joy (see Luke 15:8-10) and the backsliding sheep (who was lost and found) by the multiplication of 10 (10x10=100) sheep (see Luke 15:1-7).
- \* When spiritual warfare is addressed by Jesus, it is by the multiplication of 10 (10x10x10x10=10 000): *"Or suppose a king is about to go to war against another king. Will he not first sit down and consider whether he is able with ten thousand men to oppose the one coming against him with twenty thousand?"* (Luke 14:31; NIV)
- \* Lastly, the testing of our faith by tribulation (trials and troubles) is experienced over a period of 10 days (see Revelation 2:10).

So clearly, the tithe represents FULNESS - ALL! It is intended to be representative of the whole. Therefore, when we tithe to God (to Christ as our Eternal High Priest) it is not that we give the FIRST 10 percent to the LORD and the rest (90 percent) belongs to us to do with what we want. ALL BUT! The tithe, the first 10 percent of all that we have, is given to God as a REPRESENTATION that all our money is in fact unto God and not unto us! By that we say to the LORD that HE is our ALL; that HE is ALL that we need and ALL that we desire; and that HE is our FULNESS. It means IN PRACTICE that I give God the first 10 percent BEFORE I have done

anything with my money: to say to God: 'I acknowledge that ALL that I have, comes from You; and I want to hand over all I have received from You, back to You because LORD Jesus, YOU are my ALL, my first love - You are ALL I need and ALL I desire. You are my Precious Treasure that I seek and long for.' So I spend the rest (90 percent) always with an open heart and open hand towards God, listening to His voice to hear who HE wants to feed and bless. When and if He indicates that I have to give more (apart from the 10 percent), I willingly do so as it does not belong to me! All belongs to the LORD! In the words of Jesus when He spoke on the Final Judgement: *And the King shall answer and say to them, "Truly I say to you, Inasmuch as you did it to one of the least of these My brothers, you have done it to Me."* (Matthew 25:40; MKJV) That is why the Lord determines that the tithes and offerings should bless His Church, that is His BODY!, even as under the Old Covenant it went to the Levites (those in ministry), the poor (widows and orphans), and the strangers.

The First Church grasped this, and therefore we read in Acts 2:41-47: <sup>41</sup>*So those who received his word were baptized, and there were added that day about three thousand souls.* <sup>42</sup>*And they devoted themselves to the apostles' teaching and the fellowship, to the breaking of bread and the prayers.* <sup>43</sup>*And awe came upon every soul, and many wonders and signs were being done through the apostles.* <sup>44</sup>*And all who believed were together and had all things in common.* <sup>45</sup>*And they were selling their possessions and belongings and distributing the proceeds to all, as any had need.* <sup>46</sup>*And day by day, attending the temple together and breaking bread in their homes, they received their food with glad and generous hearts,* <sup>47</sup>*praising God and having favour with all the people. And the Lord added to their number day by day those who were being saved.* (ESV) We read further in Acts 4:33-35: <sup>33</sup>*And with great power the apostles were giving their testimony to the resurrection of the Lord Jesus, and great grace was upon them all.* <sup>34</sup>*There was not a needy person among them, for as many as were owners of lands or houses sold them and brought the proceeds of what was sold* <sup>35</sup>*and laid it at the apostles' feet, and it was distributed to each as any had need.* (ESV)

It was NOT a one-off occasion as some Christians claim it to be, as Paul took this up much later when he encouraged the Corinthian church about *the ministry for the saints*:

<sup>1</sup>*There is no need for me to write to you about this service to the saints* (ESV: **the ministry for the saints**). <sup>2</sup>*For I know your eagerness to help, and I have been boasting about it to the Macedonians, telling them that since last year you in Achaia were ready to give; and your enthusiasm has stirred most of them to action.* <sup>3</sup>*But I am sending the brothers in order that our boasting about you in this matter should not prove hollow, but that you may be ready, as I said you would be.* <sup>4</sup>*For if any Macedonians come with me and find you unprepared, we—not to say nothing about you—would be ashamed of having being so confident.* <sup>5</sup>*So I thought it necessary to urge the brothers to visit you in advance and finish the arrangements for the generous gift you had promised. Then it will be ready as a generous gift, not as one grudgingly given.* <sup>6</sup>*Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.* <sup>7</sup>*Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.* <sup>8</sup>**And God is able to make all grace**

**abound to you** [like He did with the First Church in Acts 4:33b], *so that in all things at all times, having all that you need, you will abound in every good work.* <sup>9</sup>As it is written, "He has scattered abroad His gifts to the poor; His righteousness endures forever." [Psalm 112:9] <sup>10</sup>Now He Who supplies seed to the sower and bread for food [Note the order of importance!] *will also supply and increase your store of seed and **will enlarge the harvest of your righteousness.*** <sup>11</sup>You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God. <sup>12</sup>This service that you perform (ESV: *For the ministry of this service*) is not only supplying the needs of God's people (ESV: *the saints*) but is also overflowing in many expressions of thanks to God. <sup>13</sup>Because of the service by which you have proved yourselves, men will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and with everyone else. <sup>14</sup>And in their prayers for you, their hearts will go out to you, **because of the surpassing grace God has given you.** Thanks be to God for His inexpressible gift! (2 Corinthians 9:1-14; NIV)

We know from the history of Ananias and his wife Sapphira that we are at liberty to keep all our money as the Lord God is not interested in just a part of it if we profess Him to be our all. All must be regarded as His - or none at all! <sup>1</sup>But a man named Ananias, with his wife Sapphira, sold a piece of property <sup>2</sup>and with his wife's knowledge he kept back for himself some of the proceeds, and brought only a part of it and laid it at the apostles' feet. <sup>3</sup>But Peter said, "Ananias, why has Satan filled your heart to lie to the Holy Spirit and to keep back for yourself part of the proceeds of the land? <sup>4</sup>While it remained unsold, did it not remain your own? And after it was sold, was it not at your disposal? Why is it that you contrived this deed in your heart? You have not lied just to man but to God." (Acts 5:1-4; ESV)

The LORD, when He saves us, asks our all: *So then every one of you who does not abandon all his possessions is not able to be My disciple.* (Luke 14:33; LITV) Can we then see why our tithes and offerings are holy (sacred) to the Lord? It proves our consecration to Him: that He is worthy for all to be forsaken and to be followed wherever HE goes and to do whatever HE wants! That is why it is sacred to Him.

He can ask our all because He gave His all: *In this the love of God was revealed in us, because God sent His only begotten Son into the world that we might live through Him.* (1 John 4:9; MKJV) Yes, beloved, it is only possible to give our all, which includes all our possessions [Remember the rich young man who followed the LORD in all things, but lacked that?], by living in the grace of God: *For IN Him we live and move and have our being.* (Acts 17:28; NIV)

Apart from putting the Lord first and following Him with all our being and all our possessions, He demands it furthermore to set us free from the love of money and possessions as Jesus warned that the love of money is a root of **all** types of evil (see 1 Timothy 6:10)! It is because the love of money is a root of all evil that the LORD wants us to be free of its power. If we handle our money as belonging to the LORD and not as OUR possessions, we are free of its power over us! The Holy Spirit makes for liberty and liberality. Have no illusion, the riches of this world is under the power of the devil! Remember, Jesus called it *UNRIGHTEOUS wealth* (Luke

16:11; ESV). That is why satan tried to seduce Jesus with that when he was tempting Him in the wilderness: <sup>8</sup>*Again, the devil took Him up into a very high mountain and showed Him all the kingdoms of the world and their glory.* <sup>9</sup>*And he said to Him, "All these things I will give You if You will fall down and worship me."* <sup>10</sup>*Then Jesus said to him, "Go, Satan! For it is written, 'You shall worship the Lord your God, and Him only you shall serve.'"* (Matthew 4:8-10; MKJV)

The last of the seven churches Christ Jesus addresses in Revelation (see chapters 2 to 3) is that of Laodicea. Many Biblical scholars are in agreement that Christ's letter to the Laodicean Church is above all others an expression of the Church of the present times who think they have it all, yet Jesus is standing outside, knocking to be allowed in!:

<sup>14</sup>*"To the angel of the church in Laodicea write: These are the words of the Amen, the faithful and true witness, the ruler of God's creation.* <sup>15</sup>*I know your deeds, that you are neither cold nor hot. I wish you were either one or the other!* <sup>16</sup>*So, because you are lukewarm—neither hot nor cold—I am about to spit you out of My mouth.* <sup>17</sup>*You say, 'I am rich; **I have acquired wealth** and do not need a thing.'* *But you do not realize that you are wretched, pitiful, poor, blind and naked.* <sup>18</sup>*I counsel you to buy from Me gold refined in the fire, so you can become rich; and white clothes to wear, so you can cover your shameful nakedness; and salve to put on your eyes, so you can see.* <sup>19</sup>*Those whom I love I rebuke and discipline. So be earnest, and repent.* <sup>20</sup>*Here I am! I stand at the door and knock. If anyone hears My voice and opens the door, I will come in and eat with him, and he with Me.* <sup>21</sup>*To him who overcomes, I will give the right to sit with Me on My throne, just as I overcame and sat down with My Father on His throne.* <sup>22</sup>*He who has an ear, let him hear what the Spirit says to the churches."* (Revelation 3:14-22; NIV)

Their spiritual and earthly complacency came from the fact that their physical riches made them feel secure, and subsequently brought about a spiritual blindness and illusion that they were spiritually rich as well. That is why they did not even realize that Christ was not present in their gatherings and their lives, that there were no true manifestation of HIM - yet they declared triumphantly that they were in need of nothing! The gold refined in the fire is just that, as the rich young man proved that although he longed for more of God, he could not part with his wealth...

Let Christ be our Treasure, our riches, our desire, our need!: *"For where your treasure is, there your heart will be also."* (Matthew 6:21; NIV) †

### ***Bible Translations Used:***

ASV = American Standard Version  
CEV = Contemporary English Version  
DRB = 1899 Douay-Rheims Bible  
EMTV = English Majority Text Version  
ERV = Easy-to-Read Version  
ESV = English Standard Version

GNB = Good News Bible  
ISV = International Standard Version  
JPS = Jewish Publication Society Bible  
KJV = King James Version  
LITV = Literal Version  
MKJV = Modern King James Version  
Murdock = James Murdock New Testament  
NASB = New American Standard Bible  
NIV = New International Version (Revised August 1983)  
RV = Revised Version  
WNT = Weymouth New Testament

Note that Scriptural references in bold, underlined or capital letters are for the most part by my doing - to emphasise certain parts and points.

Note further that i write the I with a small letter to remind me of my true position before the LORD.

In Christ Jesus, my Treasure and True Love

*Marlene Holtzhausen*