

Responsibility of Priests and Levites -- Numbers 18

The Priests' Portion

⁸The LORD spoke to Aaron: I have given you charge of the offerings made to me, all the holy gifts of the Israelites; I have given them to you and your sons as a priestly portion due you in perpetuity. ⁹This shall be yours from the most holy things, reserved from the fire: every offering of theirs that they render to me as a most holy thing, whether grain offering, sin offering, or guilt offering, shall belong to you and your sons. ¹⁰As a most holy thing you shall eat it; every male may eat it; it shall be holy to you. ¹¹This also is yours: I have given to you, together with your sons and daughters, as a perpetual due, whatever is set aside from the gifts of all the elevation offerings of the Israelites; everyone who is clean in your house may eat them. ¹²All the best of the oil and all the best of the wine and of the grain, the choice produce that they give to the LORD, I have given to you. ¹³The first fruits of all that is in their land, which they bring to the LORD, shall be yours; everyone who is clean in your house may eat of it.

²¹To the Levites I have given every **tithe** in Israel for a possession in return for the service that they perform, the service in the tent of meeting. ²²From now on the Israelites shall no longer approach the tent of meeting, or else they will incur guilt and die. ²³But the Levites shall perform the service of the tent of meeting, and they shall bear responsibility for their own offenses; it shall be a perpetual statute throughout your generations. But among the Israelites they shall have no allotment, ²⁴because I have given to the Levites as their portion the **tithe** of the Israelites, which they set apart as an offering to the LORD. Therefore I have said of them that they shall have no allotment among the Israelites.

²⁵Then the LORD spoke to Moses, saying: ²⁶You shall speak to the Levites, saying: When you receive from the Israelites the **tithe** that I have given you from them for your portion, you shall set apart an offering from it to the LORD, a **tithe** of the **tithe**. ²⁷**It shall be reckoned to you as your gift**, the same as the grain of the threshing floor and the fullness of the wine press. ²⁸Thus you also shall set apart an offering to the LORD from all the **tithes** that you receive from the Israelites; and from them you shall give the LORD'S offering to the priest Aaron. ²⁹Out of all the gifts to you, you shall set apart every offering due to the LORD; the best of all of them is the part to be consecrated. ³⁰Say also to them: When you have set apart the best of it, then the rest shall be reckoned to the Levites as produce of the threshing floor, and as produce of the wine press. ³¹You may eat it in any place, you and your households; for it is your payment for your service in the tent of meeting. ³²You shall incur no guilt by reason of it, when you have offered the best of it. But you shall not profane the holy gifts of the Israelites, on pain of death.

Regulations concerning Tithes – Deuteronomy 14

²²Set apart a **tithe** of all the yield of your seed that is brought in yearly from the field. ²³In the presence of the LORD your God, in the place that he will choose as a dwelling for his name, you shall eat the tithe of your grain, your wine, and your oil, as well as the firstlings of your herd and flock, so that you may learn to fear the LORD your God always. ²⁴But if, when the LORD your God has blessed you, the distance is so great that you are unable to transport it, because the place where the LORD your God will choose

to set his name is too far away from you, ²⁵then you may turn it into money. With the money secure in hand, go to the place that the LORD your God will choose; ²⁶spend the money for whatever you wish—oxen, sheep, wine, strong drink, or whatever you desire. And you shall eat there in the presence of the LORD your God, you and your household rejoicing together. ²⁷As for the Levites resident in your towns, do not neglect them, because they have no allotment or inheritance with you.

²⁸Every third year you shall bring out the full **tithe** of your produce for that year, and store it within your towns; ²⁹the Levites, because they have no allotment or inheritance with you, as well as the resident aliens, the orphans, and the widows in your towns, may come and eat their fill so that the LORD your God may bless you in all the work that you undertake.

First Fruits and Tithes -- Deuteronomy 26

¹When you have come into the land that the LORD your God is giving you as an inheritance to possess, and you possess it, and settle in it, ²**you shall take some of the first of all the fruit of the ground**, which you harvest from the land that the LORD your God is giving you, and you shall put it in a basket and go to the place that the LORD your God will choose as a dwelling for his name. ³You shall go to the priest who is in office at that time, and say to him, “Today I declare to the LORD your God that I have come into the land that the LORD swore to our ancestors to give us.” ⁴When the priest takes the basket from your hand and sets it down before the altar of the LORD your God, ⁵you shall make this response before the LORD your God: “A wandering Aramean was my ancestor; he went down into Egypt and lived there as an alien, few in number, and there he became a great nation, mighty and populous. ⁶When the Egyptians treated us harshly and afflicted us, by imposing hard labor on us, ⁷we cried to the LORD, the God of our ancestors; the LORD heard our voice and saw our affliction, our toil, and our oppression. ⁸The LORD brought us out of Egypt with a mighty hand and an outstretched arm, with a terrifying display of power, and with signs and wonders; ⁹and he brought us into this place and gave us this land, a land flowing with milk and honey. ¹⁰**So now I bring the first of the fruit of the ground that you, O LORD, have given me.**” You shall set it down before the LORD your God and bow down before the LORD your God. ¹¹Then you, together with the Levites and the aliens who reside among you, shall celebrate with all the bounty that the LORD your God has given to you and to your house.

¹²When you have finished paying all the **tithe** of your produce in the third year (which is the year of the **tithe**), giving it to the Levites, the aliens, the orphans, and the widows, so that they may eat their fill within your towns, ¹³then you shall say before the LORD your God: “I have removed the sacred portion from the house, and I have given it to the Levites, the resident aliens, the orphans, and the widows, in accordance with your entire commandment that you commanded me; I have neither transgressed nor forgotten any of your commandments: ¹⁴I have not eaten of it while in mourning; I have not removed any of it while I was unclean; and I have not offered any of it to the dead. I have obeyed the LORD my God, doing just as you commanded me. ¹⁵Look down from your holy habitation, from heaven, and bless your people Israel and the ground that you have given us, as you swore to our ancestors—a land flowing with milk and honey.”

The Coming Messenger -- Malachi 3

¹See, I am sending my messenger to prepare the way before me, and the Lord whom you seek will suddenly come to his temple. The messenger of the covenant in whom you delight—indeed, he is coming, says the LORD of hosts. ²But who can endure the day of his coming, and who can stand when he appears?

For he is like a refiner's fire and like fullers' soap; ³he will sit as a refiner and purifier of silver, and he will purify the descendants of Levi and refine them like gold and silver, until they present offerings to the LORD in righteousness. ⁴Then the offering of Judah and Jerusalem will be pleasing to the LORD as in the days of old and as in former years.

⁵Then I will draw near to you for judgment; I will be swift to bear witness against the sorcerers, against the adulterers, against those who swear falsely, against those who oppress the hired workers in their wages, the widow and the orphan, against those who thrust aside the alien, and do not fear me, says the LORD of hosts.

⁶For I the LORD do not change; therefore you, O children of Jacob, have not perished. ⁷Ever since the days of your ancestors 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?"

Do Not Rob God

⁸Will anyone rob God? Yet you are robbing me! But you say, "How are we robbing you?" In your **tithes** and offerings! ⁹You are cursed with a curse, for you are robbing me—the whole nation of you! ¹⁰Bring the full **tithe** into the storehouse, so that there may be food in my house, and thus put me to the test, says the LORD of hosts; see if I will not open the windows of heaven for you and pour down for you an overflowing blessing. ¹¹I will rebuke the locust ¹²for you, so that it will not destroy the produce of your soil; and your vine in the field shall not be barren, says the LORD of hosts. ¹²Then all nations will count you happy, for you will be a land of delight, says the LORD of hosts.

Matthew 23

³“Woe to you, scribes and Pharisees, hypocrites! For you tithe mint, dill, and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. It is these you ought to have practiced without neglecting the others. ²⁴You blind guides! You strain out a gnat but swallow a camel!

Luke 11

But woe to you Pharisees! For you tithe mint and rue and herbs of all kinds, and neglect justice and the love of God; it is these you ought to have practiced, without neglecting the others. ⁴³Woe to you Pharisees! For you love to have the seat of honor in the synagogues and to be greeted with respect in the marketplaces. ⁴⁴Woe to you! For you are like unmarked graves, and people walk over them without realizing it.”

Mark 12

¹He sat down opposite the treasury, and watched the crowd putting money into the treasury. Many rich people put in large sums. ⁴²A poor widow came and put in two small copper coins, which are worth a penny. ⁴³Then he called his disciples and said to them, “Truly I tell you, this poor widow has put in more than all those who are contributing to the treasury. ⁴⁴For all of them have contributed out of their abundance; but she out of her poverty has put in everything she had, all she had to live on.

2 Corinthians 8

¹We want you to know, brothers and sisters, about the grace of God that has been granted to the churches of Macedonia; ²for during a severe ordeal of affliction, their abundant joy and their extreme poverty have overflowed in a wealth of generosity on their part. ³For, as I can testify, they voluntarily gave according to their means, and even beyond their means, ⁴begging us earnestly for the privilege of sharing in this ministry to the saints—⁵and this, not merely as we expected; they gave themselves first to the Lord and, by the will of God, to us, ⁶so that we might urge Titus that, as he had already made a beginning, so he should also complete this generous undertaking among you. ⁷Now as you excel in everything—in faith, in speech, in knowledge, in utmost eagerness, and in our love for you—so we want you to excel also in this generous undertaking.

⁸I do not say this as a command, but I am testing the genuineness of your love against the earnestness of others. ⁹For you know the generous act^o of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that by his poverty you might become rich.

The Believers Share Their Possessions -- Acts 4

³²Now the whole group of those who believed was of one heart and soul, and no one claimed private ownership of any possessions, but everything they owned was held in common. ³³With great power the apostles gave their testimony to the resurrection of the Lord Jesus, and great grace was upon them all. ³⁴There was not a needy person among them, for as many as owned lands or houses sold them and brought the proceeds of what was sold. ³⁵They laid it at the apostles’ feet, and it was distributed to each as any had need. ³⁶There was a Levite, a native of Cyprus, Joseph, to whom the apostles gave the name Barnabas (which means “son of encouragement”). ³⁷He sold a field that belonged to him, then brought the money, and laid it at the apostles’ feet.

Ananias and Sapphira -- Acts 5

¹But a man named Ananias, with the consent of his wife Sapphira, sold a piece of property; ²with his wife’s knowledge, he kept back some of the proceeds, and brought only a part and laid it at the apostles’ feet. ³“Ananias,” Peter asked, “why has Satan filled your heart to lie to the Holy Spirit and to keep back part of the proceeds of the land? ⁴While it remained unsold, did it not remain your own? And after it was sold, were not the proceeds at your disposal? How is it that you have contrived this deed in your heart? You did not lie to us^o but to God!” ⁵Now when Ananias heard these words, he fell down

and died. And great fear seized all who heard of it. ⁶The young men came and wrapped up his body, then carried him out and buried him.

⁷After an interval of about three hours his wife came in, not knowing what had happened. ⁸Peter said to her, “Tell me whether you and your husband sold the land for such and such a price.” And she said, “Yes, that was the price.” ⁹Then Peter said to her, “How is it that you have agreed together to put the Spirit of the Lord to the test? Look, the feet of those who have buried your husband are at the door, and they will carry you out.” ¹⁰Immediately she fell down at his feet and died. When the young men came in they found her dead, so they carried her out and buried her beside her husband. ¹¹And great fear seized the whole church and all who heard of these things.

TITHE

A tenth part, especially as offered to God. Abraham presented a tithe of war booty to the priest-king of Jerusalem, Melchizedek (Gen. 14:18-20). Jacob pledged to offer God a tithe of all his possessions upon his safe return (Gen. 28:22). The tithe was subject to a variety of legislation. Numbers 18:20-32 provides for support of the Levites and the priests through the tithe. The Deuteronomic code stipulated that the tithe of agricultural produce be used for a family feast at the sanctuary celebrating God’s provision (Deut. 14:22-27). The same code stipulated the third year’s tithe for care of the Levites, orphans, widows, and foreigners (Deut. 14:28-29). Some scholars think the differences in legislation reflect different uses of the tithe at various stages of Israel’s history. The rabbis of the New Testament period, however, understood the laws as referring to three separate tithes: a Levitical tithe, a tithe spent celebrating in Jerusalem, and a charity tithe. Malachi 3:8 equates neglect of the tithe with robbing God. Jesus, however, warned that strict tithing must accompany concern for the more important demands of the law, namely, for just and merciful living (Matt. 23:23; Luke 11:42). See Stewardship.

Old Testament Stewardship

Stewardship permeates the pages of the Bible because how we respond to God is at the heart of the Book. Often, stewardship is thought of only in terms of finances, but the Bible teaches that stewardship is a far greater concept, involving how we respond with all of our life to Him who is the giver and sustainer of life?

When God created humans, He made them to have “dominion” over all of the earth (Gen. 1:26). Dominion was not intended to be domination or exploitation. Dominion was God’s call for human beings to be good and gracious managers of God’s creation. Unfortunately, the sin of humanity interrupted God’s plans for His world. Humankind became selfish, seeing the world as a means to its own self-centered ends. The things of the world were now seen as possessions with humans as owners, not as God’s stewards. God’s intention for His world did not change. He still desired that people see God as the Lord of everything and themselves as the managers of God’s creation.

New Testament Stewardship

The call to absolute commitment to Christ is the central theme of the New Testament (Mark 8:34-36). Jesus asked for obedience to God's original intention for the world. Jesus was calling for a radical reversal of the world's values (profit) and a revolutionary return to God's purpose (lose life for My sake). Jesus never seemed to be satisfied with a slice of the pie of our obedience. He did not rejoice in the tithe or a big offering as much as He did in the sacrificial, complete giving of a widow. but Jesus called all disciples to absolute surrender of ourselves and our substance to Him.

The early church certainly saw all that it had as a gift from God for the good of each other. "and the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but they had all things common" (Acts 4:32).

Of course, our economic system and sheer numbers of people today prevent this kind of complete sharing, but the amazing thing was the attitude of the church members to what they possessed. They saw none of it as their own. All of it came from the loving heart of God. That is why the sin of selfishness of Ananias and Sapphira was so serious (Acts 5).

The apostle Paul preached and taught a single-minded commitment to Christ. He reminded the Philippians that the source of thanksgiving was not in things but in our relationship to God in Christ (Phil. 3:13-14).

Thus, the New Testament concept of stewardship centers in our commitment to Jesus Christ. When He becomes our Lord, He becomes Lord of our time, talents, finances, and everything. We realize that we are not our own, but we are bought with a price.

The Bible and Wealth

The Bible has two basic attitudes toward wealth. In the first place, wealth is acknowledged to be a blessing from God. This can be seen from the witness of the Old Testament. God chose Abram and promised to bless him and make his name great (Gen. 12:1-3). In the process, Abram became rich (Gen. 13:2). Further, we are told that God blessed Isaac; and he became very rich (Gen. 26:12-14). Solomon's wealth was seen as a sign of God's favor (1 Kings 3:13; 10:23). Job, too, was blessed by God, and his wealth increased greatly (Job 42:12).

These few examples do not allow us to assume that poverty is a sign of God's disfavor. The Bible does not say that. Jesus' references to money in the New Testament consist mainly of stories or parables which show the dangers of wealth. In the parable of the seed and the sower Jesus warned that riches and the pursuit of pleasure may keep some from maturing in the faith (Luke 8:14). A harsh warning against the destructive nature of wealth is sounded in the story of the rich farmer (Luke 12:16-21). In Jesus' words, the person is a fool who labors to lay up treasures on earth rather than treasures in heaven. Of greater importance is Jesus' statement that life does not consist of one's possessions (Luke 12:15). Personal worth and success are not to be measured in terms of

material wealth or possessions. This is different from the way that the world views possessions.

Jesus viewed money or wealth as a spiritual power (Matt. 6:24), identifying wealth as an object of worship, a rival to God. For this reason Jesus often asked people to turn away from it (Matt. 19:21; Luke 12:33-34). Zacchaeus offered to give half of his possessions to the poor and restore four times to any one that he had cheated (Luke 19:8). This was a sign of his desire to follow Christ. The only way to defeat the power of mammon is to give it away (Acts 20:35). See Stewardship.

For a while members of the Jerusalem church pooled their resources for the common good (Acts 2:44-45). To provide for the needs of those in their midst, owners of land and property sold it and gave it to the apostles (Acts 4:34-35). While this kind of sharing may not be a requirement, it provides a model for the responsibility that Christians have for one another.

Paul likewise warned against the power of money. One of the qualifications of a church officer is to be free from the love of money (1 Tim. 3:3). Deacons likewise must not be “greedy for money” (1 Tim. 3:8 NRSV). The strongest warning is found in 1 Timothy 6:10 (NRSV): “For the love of money is a root of all kinds of evil, and in their eagerness to be rich some have wandered away from the faith.” Paul may be implying that people who love money will resort to all kinds of things to get it. The desire for money has a way of enslaving the person seeking it.

The answer to the wrong use of money is to use it for kingdom purposes. Money can be used to enhance our relationship to God and bless others. Paul commended the liberal giving of the Macedonian Christians (2 Cor. 8:1-4; compare 2 Cor. 9:7).

Hebrews encourages us to “Keep your lives free from the love of money, and be content with what you have (Heb. 13:5 NRSV). Jesus admonished us not to be anxious over material things, but to trust the Heavenly Father to care for our needs (Matt. 6:25-26). Christians are to recognize that God’s kingdom is more important than money (Matt. 6:33). Material wealth is given to human beings as a stewardship. God is the owner of all things, and we are given a portion to use. At all times we are to keep in mind that we will one day give account to God for the use of our wealth.

The Bible and Materialism

Philosophically, materialism refers to a view of life that sees physical matter as the only reality in the universe. According to this view, everything, including thought, feelings, and will can be explained according to physical laws. There is obviously no room for God in this view. Another kind of materialism tempts Christians. This is the view that values life in terms of the accumulation and consumption of goods, measuring success or worth in terms of wealth or possessions. Materialism leads us to justify spending on ourselves all that our income will bear.

Christians are to learn to possess money and not be possessed by it. Wealth is to be channeled into ministries that serve people and spread the gospel. The pursuit of wealth as an end in itself, or the desire for luxury and personal indulgence are evidences of materialism. Christians must take a stand against the persistent idolatry of materialism that focuses on the material stuff of this world and not God.