

Understanding Tithes & Offerings

**Your Covenant Highway
to Abundance & Peace!**



Pastor Boniface Amani Gichina

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Special Dedication

I dedicate this book to my prophet, my teacher, my mentor, my spiritual father, Bishop Dr. David O. Oyedepo.

- You taught me the mystery of tithes and offerings.
- You ordained me to the office of pastor.
- Your ministry has transformed millions in our generation.
- You are the first man I truly met who lived what he taught.
- Your teachings have undeniable proofs.
- You are the uncommon prophet with uncommon proofs.

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These gifts from heaven make me wake up every morning knowing that God is good and gracious.

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Introduction

The subject of tithe, how, when and where to tithe has been a heated debate for many generations in the body of Christ. Opinions are as varied as one can imagine. Different generations and different denominations understand the covenant of tithes and tithing differently. Even where and when the understanding is uniform, the practice of tithing is done differently from one church to another.

However, one thing is clear from the scriptures; tithing gives the “tither” access to heavenly supply. The Bible says:

Bring ye all tithes to the storehouse, that there may be meat in mine house, saith the lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all the nations shall call you blessed: for ye shall be a delightsome land, saith the lord of hosts. (Malachi 3:10 – 12)

Tithing is a mystery in the body of Christ. It is a mystery that connects the believer with a supernatural supply. Tithing connects the “tither” with an unlimited heavenly supply which The Bible refers to as “the windows of heaven.”

The aim of this book is to try to shed some light on this important mystery which is extremely relevant in our walk with God. This book will try to educate and inspire the reader to be a committed “tither” based on the knowledge of the Word of God and not hearsay or false doctrine peddled by some people.

Chapter 1

Accessing Heavenly Blessings

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.- Malachi 3:10

The kingdom of God operates by mysteries which Jesus referred to as *Keys of the kingdom of heaven*” in Matthew 16:19 - *And I will give unto thee the keys of the kingdom of heaven: and whatsoever thou shalt bind on earth shall be bound in heaven: and whatsoever thou shalt loose on earth shall be loosed in heaven.*

Jesus said that these mysteries are only understood by few people and not all. *Luke 8:10 And he said, unto you it is given to know the mysteries of the kingdom of God: but to others in parables; that seeing they might not see, and hearing they might not understand.*

That is why not all Christians understand the power of tithing. It is the same reason why not all Christians will engage in tithing. In fact, some good committed Christians will fight the subject of tithing tooth and nail.

Because tithing is a kingdom mystery, whether we fight it or not, we do not affect its efficacy. Tithing is a commandment. When we don't pay our tithes, we break God's commandments.

Malachi 3:10 - *Bring ye all the tithes into the storehouse, that there may be meat in mine house ...*

When God demands the payment of tithes, then tithing becomes mandatory. Payment of tithes is not optional. The Word of God equates failure to pay tithe to robbery.

Will a man rob God? Yet ye have robbed me. But ye say, wherein have we robbed thee? In tithes and offerings (Malachi 3:8)

The first question in this verse is a very serious direct question. Will a man rob God and get away with it? The choice of words here is very important. There is a difference between 'rob' and 'steal'. You steal when no one is seeing you. Nobody can steal from God. He neither sleeps nor slumbers and His eyes run to and fro the whole earth - **Proverbs 15:3-*The eyes of the LORD are in every place, beholding the evil and the good.*** So it is impossible to steal from God. One can only steal without being seen.

To rob means to apply force to take that which does not belong to you defying the law at any cost. One does not rob gently. You rob in the presence of the victim, without his approval. You take items of interest and worth by force disregarding both the law and the opinion of the owner.

This is the point God is demonstrating here. People, who refuse to pay tithes, literally ask God to do whatever He wish and walk out on Him. Paying tithe is obeying the will of God. It is compulsory for all godly and righteous people to pay tithe. Tithe is important for the work of the Gospel.

Some ministers of the Gospel claim that paying tithe is remaining under the law. However, a careful look at the scriptures reveals that tithing existed long before Moses who received the law on behalf of the Israelites.

And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, blessed be Abram of the most high God,

possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all (Genesis 14:18 -20)

Abraham loved the lord long before the Law was given to the people of Israel through Moses. In the above passage we see Abraham paying tithes to Melchizedek who was a Priest of the most High God.

Abraham must have paid tithes in obedience, honour and love for God. That is why the payment of tithes continued right through the period of the law, and even went beyond, to our present generation. Scripture attests to the fact that the payment of tithe is still relevant and important today. This is so clear in the following Scripture.

And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. (Hebrews 7:8)

The tithe that we pay here on earth is physically received by men (priests) but at that same time, a spiritual transaction takes place when Jesus receives it in heaven. Tithing is a spiritual mystery.

The account in Hebrews 7:1-8 shows that tithe is payable to Jesus Christ our High Priest today. So long as Jesus is still the High Priest today; so long as Jesus is still the High Priest of our faith; tithes must be paid.

No one is exempted from paying of tithes, not even Bishops, Pastors, Apostles and all other ministers of the Gospel.

Ministers of the Gospel in our days are not only expected to teach and preach on the payment of tithes, they themselves must pay tithes on their income. It is scriptural. It is demanded of them. They also need the windows of heaven to be opened to them for God to pour out His blessings upon them. The windows of heaven also pour divine revelation from heaven which makes the Ministers more effective in their teachings. A Minister who does not pay tithe will hardly access fresh revelations from heaven for his sermons. His sermons will remain dry. It is dangerous for a minister of the Gospel to keep feeding his flock with dry messages. The purpose of a minister is to feed the flock with knowledge and understanding.

And I will give you pastors according to mine heart, which shall feed you with knowledge and understanding. (Jeremiah 3:15)

What Jesus Said Concerning Tithing

The words of our lord Jesus Christ concerning tithe are well recorded in Gospels of Matthew and Luke. Jesus speaking concerning the Scribes and Pharisees said:

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

This is also repeated in Luke 11:42.

But woe unto you, Pharisees! For ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done and not to leave the other undone

These passages are of great significance. They show where tithe ranks in God's priority order. Jesus commended the Pharisees for the meticulous way they gave their tithes; but chided them for neglecting the weightier matter of the law, in which they prided themselves.

Jesus never canceled the payment of tithe. Neither did He in any way suggest the cancellation of tithe. Payment of tithes existed before the law came in, was upheld during the dispensation of the law and is still in force to date. The era of grace does not do away with the payment of tithes.

Chapter 2

Why We Pay Tithes

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. - Malachi 3:8

Why does God insist on the payment of tithes? Does He really need it? God Himself as a Divine entity does not need money; neither does He need clothing or any physical or material substance for that matter. He does not need them for anything. God is a Spirit (John 4:24). Spirit beings do not need physical materials such as money, land or houses.

God actual owns all the things we have including our own lives. The world and the fullness thereof belong to Him. He says if He were hungry, He would not tell us.

If I were hungry, I would not tell thee: for the world is mine, and the fulness thereof. (Psalms 50:12)

So why does God insist on the payment of tithes?

It is so that there will be meat (resources) in His house!

Bring ye all the tithes into the storehouse, that there may be meat in mine house ... (Malachi 3:10)

Although God possesses all the wealth in the universe, the gospel will only expand to the extent that the people of God are willing and prepared to finance the spreading of the Gospel.

When Jesus sent His disciples, He sent them without their purse (without money) because the gospel is financed by the people receiving it.

And he called unto him the twelve, and began to send them forth by two and two; and gave them power over unclean spirits; And commanded them that they should take nothing for their journey, save a staff only; no scrip, no bread, no money in their purse. (Mark 6:7-8)

And in the same house remain, eating and drinking such things as they give: for the labourer is worthy of his hire ... (Luke 10:7)

God chooses this method so that He can identify the people whom He can prosper and entrust them with the huge assignment of spreading His Kingdom by spreading the Gospel.

Cry yet, saying, thus saith the LORD of hosts; My cities through prosperity shall yet be spread abroad; and the LORD shall yet comfort Zion, and shall yet choose Jerusalem. (Zechariah 1:17)

Though God has all the resources available to Him, He has chosen this method of financing the Gospel so as to know whom to bless even more for the purpose of His Kingdom.

Then they that feared the LORD spake often one to another: and the LORD hearkened, and heard it, and a book of remembrance was written before him for them that feared the LORD, and that thought upon his name. And they shall be mine, saith the LORD of hosts, in that day when I make up my jewels; and I will spare them, as a man spareth his own son that serveth him. Then shall ye return, and discern between the righteous and the wicked, between him that serveth God and him that serveth him not. (Malachi 3:16 – 18)

Paying tithe is not just wisdom but it is also an avenue for distinction. It is the cheapest way to ensure God spares you during famine and other financial catastrophes.

Through tithe payments, God has thrown an open challenge to man. He says “Prove me now ...”

Pay your tithe and prove God now!

May God prove Himself to you today when you start tithing!

Chapter 3

Opening the Windows of Heaven and Rebuking the Devourer

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts...- Malachi 3:10 - 11

Since I started tithing faithfully in 2002, I have seen God manifesting His faithfulness to me in great dimensions. The sum total of all the tithes I have ever paid since 2002 are a mere fraction of the blessings I have received from God on the account of my tithing. I am the net beneficiary. I see people arguing about paying tithe and I pity them because they don't know what they miss by not engaging on this simple mystery.

Remember that we pay tithes from the blessings God has already given to us not from what we expect to receive. You are not expected to beg or borrow to pay your tithe. You pay tithes from your income. You pay from what has already come in. Never take a loan to pay tithes.

When we pay our tithes, we commit God to open the windows of heaven to shower us with heavenly blessings. These blessings may include, divine favours, divine ideas, divine revelations, physical rain etc.

Anything coming from heaven never leaves the ground the same. Heavenly blessings bring a lot of earthly transformation.

For as the rain cometh down, and the snow from heaven, and returneth not thither, but watereth the earth, and maketh it bring forth and bud, that it may give seed to the sower, and bread to the eater. (Isaiah 55:10)

When you obey God by paying your tithes, you are inviting heavenly blessings which bring profound transformations on earth just as the physical rain does. A man who pays tithe will never lack seeds to sow nor bread to eat.

Secondly, when you obey God and pay your tithe, you enjoy the protection of God from the hands of devourer. There are many devourers including sickness, debts, conmen, robbers, court cases, bad governance etc

And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. (Malachi 3:11)

God has a protection scheme for His children. You only enjoy this benefit as you abide faithfully in the payment of your tithes. When you are disobedient in this, you are never free from minor accidents which end up consuming a lot of your income.

Let me try to paint a picture for you here.

You will be driving your car and you run over nails and get a flat tire; somehow your mechanic will negligent to repair a minor thing in your car and you will have to buy an expensive replacement; you overlook your car battery for some days and discover you have to buy a new one; your children run into minor accidents and you keep spending small and large sums of monies here and there; unexpected guests keep popping in your house wasting both your time and your resources.

By the end of the month you discover you have spent more on these seemingly minor accident and incidents **THAN** the tithe you would have paid. You end up spending the money you would have used to pay the tithe, plus **disobedience fees**, to the devil and his agents.

The easiest way to have a “**devourers cover**” over your resources is paying your tithes. Then you commit God to rebuke the devourer for your sake. It is worth it. Save yourself from trouble. You cannot rob God and get away with it.

Chapter 4

Receiving the Blessings of Abraham

Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed is every one that hangeth on a tree: That the blessing of Abraham might come on the Gentiles through Jesus Christ; that we might receive the promise of the Spirit through faith- Galatians 3:13 - 14

And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. For he was yet in the loins of his father, when Melchisedec met him. (Hebrews 7:9-10)

God has a covenant of wealth only with those that are born of His Spirit. Anyone born of the Spirit of God then qualifies to pay tithes.

In the above scripture, Levi, even though he was not yet born, was credited to have paid tithe through his great grand father Abraham. It stands to reason therefore that all the descendants of Abraham are to continue paying tithes since they had started paying thorough their forefathers. Jesus was categorical on this.

They answered and said unto him, Abraham is our father. Jesus saith unto them, If ye were Abraham's children, ye would do the works of Abraham (John 8:39)

Those who want the blessings of Abraham should be ready to exercise themselves in the works of Abraham. Abraham paid tithes, among other things, and so obtained the blessings of God.

Christ hath redeemed us from the curse of the law, being made a curse for us: for it is written, Cursed is every one that hangeth on a tree: That the blessing of Abraham might come on the Gentiles through Jesus Christ; that we might receive the promise of the Spirit through faith. (Galatians 3:13 - 14)

Every born again Christian is entitled to the blessings of Abraham through our blessed savior Jesus Christ, but he must engage himself in the works of Abraham.

I hope that those who claim that the days for the payments of tithes have passed away are not also saying that the days of Abraham's blessings have passed away. They have not passed away! Rather we are beneficiaries of such blessings through the Lord Jesus Christ. It is important that every born again Christian be obedient and faithful in the payment of tithes. This is our duty. It is also an avenue to receive more blessings from God.

Let every born again Christian do the works of Abraham in order to enjoy the blessings of Abraham.

Chapter 5

Paying Tithes for the Unemployed

A man's gift maketh room for him, and bringeth him before great men – Proverbs 18:16

Every born again Christian has a gift that can be traded with to realize some income. Paul speaking to his spiritual son Timothy, urged him to stir up the gift deposited in him.

Wherefore I put thee in remembrance that thou stir up the gift of God, which is in thee by the putting on of my hands. (2 Timothy 1:6)

I wish to do the same here and remind every Christian to look inside and stir up the gifts and the talents God has deposited in them and start trading with the same for their own benefit. These gifts and talents will bring them incomes from which they can pay their tithes. The house wives,

students, unemployed and all those who are currently not in gainful employment should realize that they each have dormant gifts and talents that can bring income.

Gifts and talents in us are meant to profit us and the world around us. Your gifts and talents make rooms for you and connect you with higher authorities and powers. These rooms represent opportunities.

A man's gift maketh room for him, and bringeth him before great men. (Proverbs 18:16)

Once you discover and exploit your gifts and talents, you will always make an income from which you can pay your tithe from. The more diligent you are with your gifts and talents, the more profitable you become and the more income you get.

“Seest thou a man diligent in his business? He shall stand before kings; he shall not stand before mean men” (Proverbs 22:29)

Any diligent man will find something to do. Diligent people see opportunities in the midst of challenges.

HOUSEWIVES

When a woman gets married she does not in any way stop being a Christian. Nothing stops her from stirring up the gift of God in her. If only such a house wife will open up to the Holy Spirit within, she will realize there are untapped potentials within her lying dormant.

God expects her to bring this great profitable gifts to work to improve her life, that of her family and of the church. Housewives can use their God given talents to generate money yielding ideas and projects from which they can pay tithes. They also get monthly allowances and monetary gifts from their husbands and friends. These too must be tithed. No house wife is exempted from paying tithes.

In the days of our Lord Jesus Christ, women like Joanna and Susanna and many others followed Him, and ministered unto Him out of their substance. These women were married, yet they still had substance of their own to minister unto the Lord.

And Joanna the wife of Chuza Herod's steward, and Susanna, and many others, which ministered unto Him of their substance. (Luke 8:3)

Paul got to Europe by the help of Lydia who dedicated herself to the Work of God and used her skills to create resources for the work of God. She was trading with her God given skills.

And a certain woman named Lydia, a seller of purple, of the city of Thyatira, which worshipped God, heard us: whose heart the Lord opened, that she attended unto the things which were spoken of Paul. (Acts 16:14)

CHILDREN

Hebrews 7:9-10 settles the question of children paying tithes. Levi paid tithe even before he was born!

And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. For he was yet in the loins of his father, when Melchisedec met him. (Hebrews 7:9-10)

It is advisable to train children to pay tithes so that when they grow up they will not depart from it. If parents give children in Sunday school offerings to give during their classes, they should not be denied the payment of tithes also. After all, children also receive gifts and other blessings. Children should be taught and encouraged to pay tithes from monetary gifts they receive.

Train up a child in the way he should go: and when he is old, he will not depart from it (Proverbs 22:6)

When you train up a child to tithe, you are indirectly teaching that child to be responsible. You are training the child to be productive. The child will be learning that not every coin that comes to his or her hands that must be spent. It is an intelligent way of teaching your children that every

fruit in their hands has both food and seeds inside and that they should never eat both the food part and the seeds unless they don't want to eat the same fruit tomorrow. In real sense, eating a fruit with its seeds can cause stomach upsets. May your children never experience life upsets because of eating all their blessings including their tithes!

In the natural, some fruits even when you eat them together with their seeds the seeds are discharged out of your system intact. Meaning they have not added any nutritional value to your body. That is what eating tithe does; it does not add to your life. It is passed to other people without your intention.

STUDENTS

There are many instances when students are beneficiaries of blessings that can be classified as income. A good example is when a student is also working part time or when a student gets some personal gifts from friends and relatives. What ought not to be tithed is that which does not belong to the student, e.g. school fees, examinations fees, tuition fees, educational trip fees etc. However, pocket money should be tithed.

I know that pocket money in most cases is almost insufficient to cater for their needs, but that is the principal reason why they ought to pay tithes faithfully so that the windows of heaven will open for them also.

THE UNEMPLOYED

If you are currently not in a gainful employment, stop calling yourself unemployed. It is amazing to see some young people taking pride in calling themselves unemployed. This blinds them to all other opportunities round about them. They live their life pointing accusing fingers at the government or some relatives.

I want to let this group know that life is about production not employment. Live is about contribution not about status. If you can produce goods and services without being employed by

any one, you are on your way to prosperity. Instead of looking so hard for a job, start looking for opportunities to be productive. Look for opportunities to meet the needs around your neighbourhood.

God hated idleness as is clearly demonstrated by these proverbs:

How long wilt thou sleep, O sluggard? When wilt thou arise out of thy sleep? Yet a little sleep, a little slumber, a little folding of the hands to sleep: So shall thy poverty come as one that travelleth, and thy want as an armed man (Proverbs 6:9 -11)

Jesus gave a parable of how the kingdom of heaven creates opportunities to help idle people and set them free from idleness.

For the kingdom of heaven is like unto a man that is a householder, which went out early in the morning to hire labourers into his vineyard. And when he had agreed with the labourers for a penny a day, he sent them into his vineyard. And he went out about the third hour, and saw others standing idle in the marketplace, and said unto them; Go ye also into the vineyard, and whatsoever is right I will give you. And they went their way. Again he went out about the sixth and ninth hour, and did likewise. And about the eleventh hour he went out, and found others standing idle, and saith unto them, Why stand ye here all the day idle? They say unto him, because no man hath hired us. He saith unto them, Go ye also into the vineyard; and whatsoever is right, that shall ye receive. So when even was come, the lord of the vineyard saith unto his steward, Call the labourers, and give them their hire, beginning from the last unto the first. (Matthew 20:1 – 9)

The kingdom of heaven is around you with all the opportunities to keep you busy and profitable. God is looking for “**idle**” people who can meet the obvious needs around you.

A young man by the name David Kuria saw the need for toilets in Nairobi Kenya a few years ago. The man is today a self made millionaire by simply providing branded toilets -**IKO TOILET** in towns and cities around the country.

I have heard of groups of young unemployed people joining together to start milk production business by buying one cow. Imagine a group of twenty youths owning just one cow to start a

milk production business. There are numerous successful stories all around us that prove employment is not the only destination. Look for needs around you and find a way of meeting those needs. Ask God to open your eyes to discover these needs and how they can be met by you.

God keeps coming around to see if any is standing idle, and as many as He sees, He offers them an occupation (call it a job) in form of ideas that are simple and easy to implement. Sometimes, the simplicity of these ideas is what deters people from trying them. We wait for complex ideas which seem to never come and when they do, they are impossible to implement. There is wisdom in simplicity. Wisdom is discovering the law of gravity when you see an apple falling down from a tree. If you wait to discover the law of gravity by observing and making complex calculations on how the earth is sustained around the sun, you may never discover the law of gravity.

Arise and shine (Isaiah 60:1). Start something. Start from where you are. Start with whatever you have. Be creative. Be innovative. You are here to serve your generation. You will make it!

I suggest you put this book down now for a while and look inside yourself and around you. See the strengths in you which may include talent, gifts, education, and skills and then make a prayer. Pray in the spirit for the next 15 minutes, asking God to show you what to do with what you already have. God is ready and willing to help you out. He says,

Call unto me, and I will answer thee, and shew thee great and mighty things, which thou knowest not. (Jeremiah 33:3)

God is set to show you the way if only you call unto him. He is even ready to show you some opportunities you don't know about now. God is also set to lead you to profits.

Thus saith the LORD, thy Redeemer, the Holy One of Israel; I am the LORD thy God which teacheth thee to profit, which leadeth thee by the way that thou shouldest go. (Isaiah 48:17)

Call on God now. You do not have any reason to be idle any longer. The Holy Spirit in you will surely show you the way to go. He will lead you out of the bondage of idleness and joblessness. It is absolutely your fault if you remain idle and unproductive from this moment on. Whatever you start, just commit it to God and He will establish it.

Commit thy works unto the LORD, and thy thoughts shall be established. (Proverbs 16:3)

God is equally ready to bless your venture by blessing the works of your hands.

The LORD shall open unto thee his good treasure, the heaven to give the rain unto thy land in His season, and to bless all the work of thine hand: and thou shalt lend unto many nations, and thou shalt not borrow. (Deuteronomy 28:12)

God will not only establish your venture and bless it, but He has a plan to elevate you to the top in your venture. He says;

And the LORD shall make thee the head, and not the tail; and thou shalt be above only, and thou shalt not be beneath; if that thou hearken unto the commandments of the LORD thy God, which I command thee this day, to observe and to do them. (Deuteronomy 28:13)

Chapter 6

Calculating Tithes

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

A tithe is a tenth. The tenth part of your income. It is ten percent of your income. You don't owe God any tithes until he has given you a blessing in form of an income, a gift, wage earning, salary, commission, profit, produce from your farm or any other blessing he brings your way.

Abraham paid tithes on all the spoils from the battle field.

And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all. (Genesis 14:18 -20)

This account is also repeated in the book of Hebrews.

For this Melchisedec, King of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; (Hebrews 7:1-2)

Jacob entered into a covenant with God at Bethel that if he was blessed, he would give the tenth of all.

And Jacob rose up early in the morning, and took the stone that he had put for his pillows, and set it up for a pillar, and poured oil upon the top of it. And he called the name of that place Bethel: but the name of that city was called Luz at the first. And Jacob vowed 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 raiment to put on, so that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee. (Genesis 28:18 - 22)

It was only when his blessing came, that he would pay tithe. You cannot pay tithe on what you do not have. No one is able to give what he does not have.

Payment of tithe covers everything that you can classify as an income or a blessing from the Lord. If you are employed and you earn a monthly salary, you owe God the tenth of your salary. If in addition to your regular employment you run a private commercial business in the evening after work, you owe God tithes on the income from this additional business which is an additional blessing. You also pay tithe on the gifts you receive.

Knowing how to calculate your tithes is therefore important. I recognize that it is not always easy to calculate a tenth on every blessing. There are some blessings God will expect us to use our

heart not our mind to calculate the tithe. For instant if your child gets a gift of a toy from a friend. You use your heart to calculate what you would give to God as tithe to keep the flow of these sorts of gifts coming.

The words of Jesus in the book of Matthew 23:23 clearly demonstrate that tithing needs to be done from the heart.

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

CALCULATION METHODS

Let us now examine in details how tithes ought to be calculated for various classes of people by applying simple examples. I have intentionally left out the currency since this will vary from one nation to another. However, the principles remain the same.

(a) Employed people

Basic Salary 10,000

Housing Allowance 2,000

Transport Allowance 1,500

13,500

Deductions

1. TAX (P.A.Y.E.) - 30% of basic salary
2. National Social Security Fund - 200
3. Cooperative Society (SACCO)- 1,000

4. Loan Repayment -1,500

Note: this is just an example. Taxation depends on governments fiscal policies which vary from one nation to another, while other items quoted may be optional in most cases.

From the above figures, the actual cash payment to this employee at the end of the month will be:

Basic 10,000

Housing Allowance 2,000

Transport Allowance 1,500

Gross Pay 13,500

Less

P.A.Y.E. (30% of Basic Salary) - 3,000

National Social Security Fund - 200

Cooperative Society - 1,000

Loan Repaymen - 1,500

Total Deductions - 5,700

Net Salary Paid 7,800

Even though on paper this person has a total pay packet of **13,500**, the actual take home is **7,800**.

I recommend paying tithe on your actual take home amount. This is because that is what you have control over. So using our case above, the tithe payable is ten percent (**10%**) of **7,800**. The tithe will thus be **780**.

However I will hasten to add here that if you prefer doing it this way, then it will be important for you to pay tithes on the benefits you draw from your cooperative society, National Social Security Fund and the loans you get.

The other common applicable approach is to pay tithe from your gross pay less government taxes which in our case is can be calculated as follows:

Gross Salary - 13,500

Less

P.A.Y.E. - 3,000

National Social Security Fund - 200

Net Amount to tithe on - 10,300

Tithe to be ten percent (10%) of 10,300 which is equal to **1,030**. This approach will then exempt you from paying tithe on loans and other refunds you draw from cooperative society etc.

P.A.Y.E. and National Social Security Fund deductions are statutory government deductions that are deducted at the source by the employer and the employee has no control over that. In some countries or states we may have other additional statutory deductions.

Cooperative deductions and loan repayment deductions are all private arrangements. They are not statutory or mandatory. The deductions are made because the worker chose to enjoy those facilities. So those deductions should be considered as monies received and then returned back voluntarily.

(b) Self Employed and Business People

Self employed and business people should start by establishing a trading cycle. This means they should know when they start a season or period of trading and when they complete it. A good example is closing accounts every end month to see profits made or analyzing a contract after completion to confirm profits made. Then tithe should be based on the net profit realized not on the investment. Notice that net profit is calculated by removing expenses from the gross profit.

Take the following example for better understanding.

If you buy a product at 10,000 and sell it at 15,000, you have made gross profit of 5,000. But this is not your net profit since you must have incurred other costs in selling the item. Let us take for instance that you spent 300 to advertise the item in the local news paper, 200 to repackage the item and, 1000 to transport the item to the buyer.

The net profit will be worked as follows:

Sale value - **15,000**

Less

Purchase Price - **10,000**

Advertising - **300**

Repackaging - **200**

Transport - **1,000**

Total Cost - 11,500

Net profit = Sale minus total cost = **15,000 – 11,500 = 3,500**

The net profit is **3,500** which should be the basis of calculating your tithe. The payable tithe in this instance is ten percent of **3,500** which is **350**.

We pay tithe with joy and love and therefore the above calculations should not make paying tithe look like a punishment. The Holy Spirit will teach you and guide you on how to calculate your tithe with ease.

Chapter 7

How and When to Pay Tithes

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

Money matters are serious matters. Money must be handled with care. Most of the wars fought by nations over generations have been mainly because of resources. Money represents resources and therefore anybody handling it should handle it with care.

Banks employ highly educated people with high moral standards to handle customer's money. Procedures and systems in a bank are very elaborate to ensure the safety of every coin deposited there.

The Bible recognizes that money is important and therefore needs to be handled with care. The scripture says *...but money answereth all things. Ecclesiastes 10:19*

If you are working for a bank or any other financial institution, you must strictly follow the laid down procedure while handling monies passing through your hands. Likewise, there is the right way prescribed in the scriptures for the payment of tithes. Paying tithes is a form of worship to God.

The book of Deuteronomy has various scriptures that clearly demonstrate to us how we need to prepare and present our tithes.

And it shall be, when thou art come in unto the land which the LORD thy God giveth thee for an inheritance, and possessest it, and dwellest therein; That thou shalt take of the first of all the fruit of the earth, which thou shalt bring of thy land that the LORD thy God giveth thee,

and shalt put it in a basket, and shalt go unto the place which the LORD thy God shall choose to place his name there. And thou shalt go unto the priest that shall be in those days, and say unto him, I profess this day unto the LORD thy God, that I am come unto the country which the LORD swore unto our fathers for to give us. And the priest shall take the basket out of thine hand, and set it down before the altar of the LORD thy God. (Deuteronomy 26:1 -4)

From these four scriptures, we capture the following things.

1. Tithe is paid as first fruit.

You give it priority over other things.

2. Tithe is paid at a chosen place.

The place is chosen by God. You don't pay just about anywhere.

3. Tithe is payable by those who have been given an inheritance and a possession by God.

You don't pay tithes from what you don't have.

4. Tithe is paid to God through the priest.

The person receiving the tithe is receiving it on behalf of God and must be an ordained priest.

Reading further in the same chapter of Deuteronomy, we get more insights.

And thou shalt speak and say before the LORD thy God, A Syrian ready to perish was my father, and he went down into Egypt, and sojourned there with a few, and became there a nation, great, mighty, and populous: And the Egyptians evil entreated us, and afflicted us, and laid upon us hard bondage: And when we cried unto the LORD God of our fathers, the LORD heard our voice, and looked on our affliction, and our labour, and our oppression: And the LORD brought us forth out of Egypt with a mighty hand, and with an outstretched arm, and with great terribleness, and with signs, and with wonders: And he hath brought us into this place, and hath given us this land, even a land that floweth with milk and honey. (Deuteronomy 26:5 – 9)

In the above scriptures we discover the following:

1. Tithing gives us an opportunity to speak to God

2. Tithing is an act of appreciation to God.

We pay tithes to appreciate God for delivering us from our past and for giving us the things we are enjoying. We remind ourselves of the things God has done for us.

The scriptures further down reveal to us that tithing is a form of worship.

And now, behold, I have brought the first fruits of the land, which thou, O LORD, hast given me. And thou shalt set it before the LORD thy God, and worship before the LORD thy God: And thou shalt rejoice in every good thing which the LORD thy God hath given unto thee, and unto thine house, thou, and the Levite, and the stranger that is among you. (Deuteronomy 26:10 -11)

Verse 15 in the same chapter indicates that tithing is a prayer for more blessing.

“Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey” (Deuteronomy 26:15)

Verses 18 and 19 reveal to us the benefits of tithing. God singles out the tithe paying Christians and make them **peculiar** persons and blesses them high above other people.

And the LORD hath avouched thee this day to be his peculiar people, as he hath promised thee, and that thou shouldest keep all his commandments; And to make thee high above all nations which he hath made, in praise, and in name, and in honour; and that thou mayest be an holy people unto the LORD thy God, as he hath spoken. (Deuteronomy 26:18 – 19)

It is your turn to experience a turn around. It is your turn to be separated from the rest. It is your turn to be highly blessed above all the people around you.

ANONYMITY IN TITHE PAYMENT

Payment of tithe is not an anonymous affair. There is a group of people in church who do not want their identity to be known in money matters. They drop their tithes secretly, without marking it, and never say anything about it to anybody. Friends, this is the wrong way of doing it.

The scriptures in Deuteronomy 26 verses 2 to 4 give us insight on the matter.

That thou shalt take of the first of all the fruit of the earth, which thou shalt bring of thy land that the LORD thy God giveth thee, and shalt put it in a basket, and shalt go unto the place which the LORD thy God shall choose to place his name there. And thou shalt go unto the priest that shall be in those days, and say unto him, I profess this day unto the LORD thy God, that I am come unto the country which the LORD swore unto our fathers for to give us. And the priest shall take the basket out of thine hand, and set it down before the altar of the LORD thy God. (Deuteronomy 26:2 – 4)

You are expected to go to the sanctuary and present the tithe to the priest. The priest is to take the tithe from your hands. In our days in which most people earn salaries or profits, you put your tithes in an envelope and present it to the priest (Our Lord Jesus Christ) in prayer in the church and drop it in the offering basket, or the tithe box. You do not drop it without marking it. In the Old Testament they did not have to mark it because the priest took it from their hands directly.

WORSHIP WITH TITHES

While in the church, before you drop your tithe envelope into the offering basket or box, remember to be thankful to the Lord for giving you a new life and bringing you into the kingdom of His dear Son – the lord Jesus Christ. Be appreciative; be glad that you even have the opportunity to bless the Lord back with your tithes.

It is also important to speak over your tithe and praise the lord with a dance before dropping it in the offering basket. I actually recommend dancing with your tithes together with your family at home before you bring them to the church.

Tithe paying day is a day to remember how good God has been to you, how you were lost, and God through the Lord Jesus Christ brought salvation to you. Take note also that each time you are paying your tithe, you have to ask God for His blessing upon the land where you are and to keep blessing the work of your hands.

BRING ALL THE TITHES

If you properly understand the motive behind the payment of tithes, it will help you iron out so many malpractices that exist today among some tithe payers.

For instance, there are those who divide their tithes into four parts and drop one part each Sunday in church. By the end of the month, they figure they would have finished paying the whole of the tithe. This is not right. The tithe is not a normal offering. There is a difference between tithes and offering. Let me remind you here what the scripture says:

Bring ye ALL the tithes (the whole tenth of your income) into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. (Malachi 3:10) (Emphasis mine)

It is all, the (**whole lot**) of tithes that must be paid at once. You are not permitted to divide it. You cannot pay your tithes by installments. Pay it all at once.

This also answers the question of those that have more than one place of worship. Tithes are not divided to be distributed to more than one church. There are those who belong to one church and attend a fellowship somewhere else. Such people are not supposed to divide the tithe into portions, to give one portion to their church and the other portion to the other fellowship. Tithes must be paid in one place; where you are taking your spiritual nourishment. You pay your tithes where you are being fed spiritually. You can however, give offerings and other donations to other fellowships but not tithes.

WHEN IS THE TITHES DUE?

Tithe is due when you receive your income. If you are a monthly salary earner, you pay the tithe at the end of the month; if you are a self employed trader the tithes are due at the end of each trading cycle. So it could be monthly weekly or even daily if you are a daily wage earner.

To the daily wage earner, I suggest that you separate your tithe daily and keep it in a safe place and pay it over to the church on a weekly basis. It will save you the trouble of having to go to the church daily. You are not in bondage in the payment of tithes. Remember, God is watching your heart not the “anise and the cummin.” (Matthew 23:23)

RECORD KEEPING

God keeps records.

And I saw the dead, small and great, stand before God; and the books were opened: and another book was opened, which is the book of life: and the dead were judged out of those things which were written in the books, according to their works. (Revelation 20:12)

God has a book with records inside. If God keeps records, we should also keep a record of our tithes. There are many advantages of keeping tithe records but one major one is being able to lift the records to God when you are making special prayers. Any time devourers want to strike, you lift up your records as Moses lifted up his rod to win battles. (Exodus 17:9)

Your records will make you bold while approaching the throne of grace in prayers.

Let us therefore come boldly unto the throne of grace, that we may obtain mercy, and find grace to help in time of need. (Hebrews 4:16)

I highly recommend getting and using a tithe booklet to enhance your record keeping. If your Church does not print tithe booklets, I suggest you talk to your pastor and recommend to him the need to have tithe booklets.

Chapter 8

The Difference Between Tithes and Offerings

And when ye will offer a sacrifice of thanksgiving unto the LORD, offer it at your own will – Leviticus 22:29

There is a distinct difference between tithes and offerings. They are mentioned separately throughout the Bible, even though the Lord required both to be brought to Him.

TITHES

The tithe is the tenth of all the increase that God gives to you. What does "increase" include? "Increase" is everything that increases the value of earthly possessions that God places into your trust, whether it be earned income or gifts. A tenth of everything that is "increase" to you belongs to God in the form of tithes. The tithe of your increase is not yours to give to God; it is God's for you to give to God, and it is a privilege for us to have it to give to Him.

If you own a business, your "increase" is what is called "profit". It is the gross amount of money you have earned, minus all business deductions. You calculate the tithe on that amount, your net earnings.

OFFERINGS

Offerings are gifts brought to God beyond the tithes. The tithe was always ten percent of one's increase, but with offerings, God gave His people some discretion as to the amount or number of offerings to bring. Their financial situation in life and the depth of their zeal for God was shown

by their choices of offerings. Here are some of the offerings that God instituted in Israel for the people to bring to His servants.

1. THE FIRST FRUITS

There was the offering of “**FIRST FRUITS**”, which was a little offering taken from among the earliest of one’s ripening crops. This offering was not in the form of money but in the form of crops. It was a required offering, but the amount of "first-fruits" brought to God was never specified. The people had some discretion to decide the amount or the quantity.

There was the offering of the firstborn of female animals.

All that openeth the matrix is mine; and every firstling among thy cattle, whether ox or sheep, that is male. (Exodus. 34:19)

If the newborn animal belonged in the category of "unclean animals," it was not offered on God’s altar, but it still was His.

There was the offering of the firstborn child in every family. The firstborn belonged to God, whether animal or human. Instead of bringing to the Lord’s temple the firstborn child, the Lord required the Israelites to offer a certain amount of money instead.

2. “CENSUS OFFERING”

Though the term “Census Offering” is not used in the scriptures, every male was required to offer a small offering of money with him whenever God commanded the leaders of Israel to take a census. It was a uniform offering for all. The poor could not offer less, and the rich could not offer more.

Every one that passeth among them that are numbered, from twenty years old and above, shall give an offering unto the LORD. The rich shall not give more, and the poor shall not give less than half a shekel, when they give an offering unto the LORD, to make an atonement for your souls. (Exodus 30:14-15)

Census was rarely taken in Israel, but when one was taken, each male had to make this offering to the Lord.

3. SPECIAL PROJECT OFFERINGS

Occasionally, there were offerings taken from the people for special occasions, such as the building of the tabernacle in the wilderness as recorded in Exodus 25:1-8

And the LORD spake unto Moses, saying, Speak unto the children of Israel, that they bring me an offering: of every man that giveth it willingly with his heart ye shall take my offering. And this is the offering which ye shall take of them; gold, and silver, and brass, And blue, and purple, and scarlet, and fine linen, and goats' hair, And rams' skins dyed red, and badgers' skins, and shittim wood, oil for the light, spices for anointing oil, and for sweet incense, onyx stones, and stones to be set in the ephod, and in the breastplate. And let them make me a sanctuary; that I may dwell among them.

Another good example is during the restoration of the temple in Judah in the days of king Jehoash as recorded in 2 Kings 12:4-12.

On these occasions, God's people always responded with great generosity and joy. The children of God are the most generous people on earth. When Moses announced to the people of Israel that God had told him to collect an offering of materials for building a tabernacle in the wilderness, the people brought so much that Moses had to tell them to stop. This account is recorded in Exodus 36:5-7.

“And they spake unto Moses, saying, the people bring much more than enough for the service of the work, which the LORD commanded to make. And Moses gave commandment, and they caused it to be proclaimed throughout the camp, saying, Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing. For the stuff they had was sufficient for all the work to make it, and too much.”

Never ignore church projects. If you want God to be involved in your projects, then go ahead and involve yourself in His projects.

4. THANKSGIVING OFFERING

God has provided a way for us to express our gratitude by commanding His priests to receive a Thanksgiving Offering from us on a willing basis.

And when ye will offer a sacrifice of thanksgiving unto the LORD, offer it at your own will. (Leviticus 22:29)

Offer unto God thanksgiving; and pay thy vows unto the most High. (Psalms 50:14)

And let them sacrifice the sacrifices of thanksgiving, and declare his works with rejoicing. (Psalms 107:22)

The psalmist asks a question in Psalms 116:12, thus:

What shall I render unto the LORD for all his benefits toward me?

He answers the same question in verse 17 of the same chapter.

I will offer to thee the sacrifice of thanksgiving, and will call upon the name of the LORD.

5. WELFARE OFFERING (GIVING TO THE POOR)

The blessings in our hands are not only for us and our families but also for the welfare of the less privileged around us. There will always be poor and needy people around us, and we have an obligation to offer help to them.

For the poor shall never cease out of the land: therefore I command thee, saying, Thou shalt open thine hand wide unto thy brother, to thy poor, and to thy needy, in thy land. (Deuteronomy 15:11)

When you give to the poor, you are indirectly giving to God.

He that hath pity upon the poor lendeth unto the LORD; and that which he hath given will he pay him again. (Proverbs 19:17)

The Word of God gives us confidence that if we give to the poor, we will not lack.

He that giveth unto the poor shall not lack: but he that hideth his eyes shall have many a curse. (Proverbs 28:27)

Giving to the poor guarantees more than just financial and material blessing.

Blessed is he that considereth the poor: the LORD will deliver him in time of trouble. The LORD will preserve him, and keep him alive; and he shall be blessed upon the earth: and thou wilt not deliver him unto the will of his enemies. (Psalms 41:1 -2)

6. SACRIFICIAL OFFERING

Sacrificial offering is giving a seed for the promotion of the kingdom of God or to a prophet sacrificially. That means the offering is “big enough” for you to feel it emotionally, spiritually and materially. This is not the regular tithe or normal offering. It is a sacrifice that makes you really “feel” the cost as David did.

And the king said unto Araunah, Nay; but I will surely buy it of thee at a price: neither will I offer burnt offerings unto the LORD my God of that which doth cost me nothing. So David bought the threshing floor and the oxen for fifty shekels of silver. (2 Samuel 24:24)

Abraham gave a sacrifice to God when he was willing to sacrifice Isaac. As a result, God swore an oath of blessing upon him.

And the angel of the LORD called unto Abraham out of heaven the second time, And said, By myself have I sworn, saith the LORD, for because thou hast done this thing, and hast not withheld thy son, thine only son: That in blessing I will bless thee, and in multiplying I will multiply thy seed as the stars of the heaven, and as the sand which is upon the sea shore; and thy seed shall possess the gate of his enemies; And in thy seed shall all the nations of the earth be blessed; because thou hast obeyed my voice. (Genesis 22:15 – 18)

Sacrificial offerings are usually sown in tears, but the results are sweet and too conspicuous to deny.

They that sow in tears shall reap in joy. He that goeth forth and weepeth, bearing precious seed, shall doubtless come again with rejoicing, bringing his sheaves with him. (Psalms 126:5 – 6)

7. PROPHET OFFERING

Prophet offering is an offering that you give to a man of God in appreciation of his service or in order to attract some of the virtues he carry. Jesus talked about it in Matthew 10:41:

He that receiveth a prophet in the name of a prophet shall receive a prophet's reward; and he that receiveth a righteous man in the name of a righteous man shall receive a righteous man's reward.

Prophets are God's messengers sent to be a blessing to us. Everything you give to them attracts prophetic rewards. We provoke prophetic declarations from them every time we give them a prophetic offering, just like Jacob was able to provoke the release of blessings from his father Isaac, with the venison he prepared for him. (Genesis 27:3 – 29)

Saul the first King of Israel took an offering to Prophet Samuel and his life changed for ever. He went to Prophet Samuel looking for some lost asses but came out of the presence of the prophet as a King.

And he said unto him, Behold now, there is in this city a man of God, and he is an honourable man; all that he saith cometh surely to pass: now let us go thither; peradventure he can shew us our way that we should go. Then said Saul to his servant, But, behold, if we go, what shall we bring the man? For the bread is spent in our vessels, and there is not a present to bring to the man of God: what have we? And the servant answered Saul again, and said, Behold, I have here at hand the fourth part of a shekel of silver: that will I give to the man of God, to tell us our way. (I Samuel 9:6–9)

Giving to God's prophet provoke prophetic blessings that cannot be bought with money.

The widow of Zarephath (I Kings 17:10 - 24) and the Shunammite woman (2 Kings 4:1-37) were two people that enjoyed prophetic blessings by reason of what they gave to the prophets.

The Philippians Church practiced this by sending prophetic offerings to Paul again and again as recorded in Philippians 4:15 – 19.

Now ye Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but ye only. For even in Thessalonica ye sent once and again unto my necessity. Not because I desire a gift: but I desire fruit that may abound to your account. But I have all, and abound: I am full, having received of Epaphroditus the things which were sent from you, an odour of a sweet smell, a sacrifice acceptable, well pleasing to God. But my God shall supply all your need according to his riches in glory by Christ Jesus.

It is also important to note that from almost all of the sacrificial offerings brought to God, the priests and their families were given a large portion of the animal for their food. It was their portion from God. When cattle were offered, the priest who actually did the work of making the sacrifice was awarded the hide of the animal as part of his pay from God.

From this we see that offerings of animals brought to be sacrificed to the Lord were part of God's system of support for His servants the priests. As long as God's people were obedient, they were happy and blessed, and as long as they were happy and blessed, they freely brought their tithes and offerings to the Lord. And when they did that, God's servants always had more than they needed to live and provide for their families.

We no longer bring animals to sacrifice to God. The physical form that certain offerings took in the Old Testament no longer exists. But God's servants and their families still need food, and God's servants still use earthly money to do things they need to do for the good of the body.

In this New Covenant, God has not left His people with no way to express their gratitude for His goodness, and He has not left His ministers with no means of support from the children of God. The system of tithes and offerings is still vital for the spiritual health of the body, and I have never seen anyone with a right spirit refuse to acknowledge that.

It is important to highlight here that all offerings are only acceptable if they are given from a willing heart. No offering that is given grudgingly is acceptable. Offering should be given cheerfully for God loves a cheerful giver.

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. (2 Corinithians 9:7) (KJV)

It also Biblical wisdom to choose your offerings wisely and give the best in the most appropriate way. This account in the book of exodus gives us a clear picture on that.

And the LORD spake unto Moses, saying, Speak unto the children of Israel, that they bring me an offering: of every man that giveth it willingly with his heart ye shall take my offering. And this is the offering which ye shall take of them; gold, and silver, and brass, And blue, and purple, and scarlet, and fine linen, and goats' hair, And rams' skins dyed red, and badgers' skins, and shittim wood, Oil for the light, spices for anointing oil, and for sweet incense, Onyx stones, and stones to be set in the ephod, and in the breastplate. (Exodus 25:1 – 7)

These are the major offerings mentioned in the Bible. None of these offerings were "tithes." However, all of them rightly belonged to God, and it was robbery not to bring them to Him when it was time to do so.

Chapter 9

Other Secret Keys to Abundant Blessings

Woe unto him that buildeth his house by unrighteousness, and his chambers by wrong; that useth his neighbour's service without wages, and giveth him not for his work – Jeremiah 22:13

Giving alone is not enough. God is our heavenly father not a heavenly banker. Don't expect he will just prosper you simply because you are giving. There are other things you must put in order for you to fully enjoy heavenly blessings. Let me highlight just a few major ones here.

1. RIGHT ASSOCIATION

God blesses people who walk with and keep the right company. If you are faithful in your tithes and offerings but you walk with mockers of the same, you may not fully realize the blessings from your tithes and offerings.

Blessed is the man that walketh not in the counsel of the ungodly, nor standeth in the way of sinners, nor sitteth in the seat of the scornful. But his delight is in the law of the LORD; and in his law doth he meditate day and night. And he shall be like a tree planted by the rivers of water, that bringeth forth his fruit in his season; his leaf also shall not wither; and whatsoever he doeth shall prosper. (Psalms 1:1 – 3)

You company can make you or break you. Walking with spiritually wise people will make you wise.

He that walketh with wise men shall be wise: but a companion of fools shall be destroyed. (Proverbs 13:20)

My advice is; keep off from the company of people who fight the practice of tithes and offerings. Keep off from people who despise anointed men of God. Friendship is not by force, it is by choice. Choose your friends and company wisely.

2. HONOUR YOUR PARENTS

There are many brethren who are diligent in paying their tithes and giving offerings but they hardly honour their parents. Such people continue in hardship despite their diligence in kingdom practice. If you want to live well, honour your parents.

Children, obey your parents in the Lord: for this is right. Honour thy father and mother; (which is the first commandment with promise) That it may be well with thee, and thou mayest live long on the earth. (Ephesians 6:1 -3)

If you want to live long and enjoy life, you have no alternative but to honour your parents. It is a commandment not an advice.

Honour thy father and thy mother: that thy days may be long upon the land which the LORD thy God giveth thee. (Exodus 20:12)

I know that some of our parents have done us wrong in the past. But that is the past. Let the past pass with the past. Don't harbor offences that will complicate your life.

3. PROVIDE FOR YOUR FAMILY

The Bible commands:

But if any provide not for his own, and specially for those of his own house, he hath denied the faith, and is worse than an infidel. (I Timothy 5:8)

You can be sure God is not happy with people who have denied the faith no matter the quantity and the quality of their tithes and offerings.

It is the duty of every Christian man to provide for his family. This responsibility must be accepted and executed faithfully and joyfully. Every man must ensure that his family is well fed, clothed and have shelter over their heads. A Good man leaves an inheritance to his children's children.

A good man leaveth an inheritance to his children's children: and the wealth of the sinner is laid up for the just. (Proverbs 13:22)

Christian men are also expected to honour their wife for their blessings to flow unhindered.

Likewise, ye husbands, dwell with them according to knowledge, giving honour unto the wife, as unto the weaker vessel, and as being heirs together of the grace of life; that your prayers be not hindered. (I Peter 3:7)

Let us also remind Married Christian women that they are expected to submit to their husbands.

Wives, submit yourselves unto your own husbands, as unto the Lord. (Ephesians 5:22)

Submission here means respecting your husband as the head of the family and giving reference to him as such. This does not mean you cannot contribute your ideas and insights in the running

of your home. As a matter of fact, you are bone of his bones and flesh of his flesh (Genesis 2:23) and therefore your input as a wife is very crucial in the decision making process at home.

The Bible is not talking of “foolish Submission” where you put your life in danger. May the Holy Spirit expound this to you!

4. PAY YOUR WORKERS WELL

The Bible is clear on this matter.

... the labourer is worthy of his hire ... (Luke 10:7)

Don't defraud your workers by paying them cheaply and paying them late. These two scriptures below will settle your doubts on this matter.

Thou shalt not defraud thy neighbour, neither rob him: the wages of him that is hired shall not abide with thee all night until the morning. (Leviticus 19:13)

Woe unto him that buildeth his house by unrighteousness, and his chambers by wrong; that useth his neighbour's service without wages, and giveth him not for his work. (Jeremiah 22:13)

Chapter 10

Don't Negotiate with God on Tithes and Offerings.

Render therefore unto Caesar the things which be Caesar's, and unto God the things which be God's – Luke 20:25

When God revealed to His people that ten percent of their increase (the "tithe") was His and must be given to His servants, along with the offerings, He was not negotiating a position. He was not trying to strike a deal with His people, asking for ten percent, but really hoping to finally get five percent from some of His people as a donation. God was not negotiating for tips from His people.

God's words are pure and true. He means exactly what He says, no more and no less. He is so serious about the "tithe" (a word that means "a tenth part") and the offerings that He considers any of His children who fail to render their tithes and offerings to Him to be robbers. Robbers do not just steal; they steal by force.

Prophet Malachi was sent with this holy complaint to Israel: "Will a man rob God? Yet ye have robbed Me, saith the Lord!" (Malachi 3:8)

This statement was received with some skepticism by God's people, and they responded, "How have we robbed God?"

"In tithes and offerings," came the terse reply.

If a man would steal from God, there is nothing that he would not do to any human being. You cannot trust any man who robs from God.

Some Christians do what God hates most. They try to find some middle ground between obeying God and disobeying God. They don't have the love of God or the faith to bring Him the tithes that He has commanded, but they are ashamed to give Him nothing. They won't obey God and pay all the tithes and offerings, but they would rather just give Him enough to silent their conscience and maintain appearances. But that "middle ground" is the worst of all choices. It would be better if they simply refused to obey God at all and gave nothing than for them to give just a part of what He has commanded. That is like tipping God, as if He were your servant, and as though you are doing Him a favour. It is like tipping God for His blessings. Some pride themselves on being big tippers, but if what they bring to God is not their tithes and offerings, they are still disobeying His commandment and they are still robbers.

Do not be foolish. If you will not bring God all His tithes and offerings, please don't insult Him by "donating" a few bucks to His work. Jesus doesn't need your charity or your pity.

Jesus wants us to either be hot or cold. He would prefer that we either obey God's commandment and bring Him all our tithes and offerings, or just admit to ourselves that we are just sinners and go away and leave Him alone.

It is sinful to give God's anointed servants a little tip now and then, just so you can appear to be doing something good. It is sin to bring God half of your tithe. It is stubbornness and rebellion. It is thievery. It is unbelief. It is unacceptable with God because He was not negotiating when He commanded the tenth part of your increase.

Tithing is a commandment, not a suggestion. When one young man asked Jesus what he must do in order to obtain eternal life, Jesus told him, "keep the commandments." (Matthew 19:17). If God had never commanded His people to bring their tithes to His servants, then it would be acceptable to do something else, but God did issue that commandment, and we are required to obey it.

One of the Ten Commandments is: "Thou shalt not steal." (Exodus 20:15) Should we construe that commandment to mean, "Thou shalt not steal, except from the Lord?"

We should be more afraid to steal from God than from anyone else. Besides, stealing is stealing, no matter who the victim is. If the money in your possession is not rightfully yours, then it is stolen money. Listen to Jesus. ***Render therefore unto Caesar the things which be Caesar's, and unto God the things which be God's. (Luke 20:25)***. Taxes rightfully belong to the government (Caesar). Tithes and the offerings belong to God. We make ourselves thieves if we refuse to give God what belong to Him.

Chapter 11

Releasing Tithes to the Storehouse

*Bring ye all the tithes into the storehouse, that there may be meat in mine house... –
Malachi 3:10*

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. (Malachi 3:10-11).

These are the promises of God to His children who obey Him on tithes and offerings. But those promises are not made to those who bring God's tithes and offerings to just anywhere. The promises belong to those who obey the perfect will of God. Not just to bring His tithes, but to bring them to the place He has chosen.

The blessings that follow obedience to God concerning tithes and offerings are predicated on obedience to follow what God says on where, when and how to bring them.

God challenged His people to bring all their tithes, "to the storehouse." This was not just any storehouse; it was the storehouse He had commanded to be built to house the tithes and offerings that belonged to Him. It was the storehouse from which the families of His servants were fed. It was the storehouse controlled by the High Priest of Israel, not by the people who brought the tithes.

In both the Old and the New Covenants, once the children of God bring their tithes and offerings to God, they have no more responsibility concerning that money. As long as they exercise any control over that money, they have not released it at all.

There are many people, especially the very wealthy, who refuse to give any money to any religious organization over which they have no control or influence as to how that money is spent. In other words, they never really release the money to God at all. The money is never really out of their hands.

When you bring your tithes and offerings to a religious organization of which you exercise control or influence, you have not really released them. It is still under your control, to some extent; and if it is still under your control, then you still have it!

When you have brought God's tithes and offerings to Him, you have done your part. What happens to His tithes and offerings beyond that point is not your responsibility. God will "deal very well" with the priests if they mishandle and abuse the tithes and offerings brought to them.

Never Pay Your Tithe to Priests of other gods

God's heart was broken with grief many times when His children offered His tithes and offerings to priests of other gods. He was not grieved with them because he needed anything, but because they were sowing seeds for their own destruction by financing the enemies of their souls. Here is just a part of God's heart-rending cry through Ezekiel (16:17-19):

Thou hast also taken thy fair jewels of my gold and of my silver, which I had given thee, and madest to thyself images of men, and didst commit whoredom with them, And tookest thy broidered garments, and coveredst them: and thou hast set mine oil and mine incense before them. My meat also which I gave thee, fine flour, and oil, and honey, wherewith I fed thee, thou hast even set it before them for a sweet savour: and thus it was, saith the Lord GOD.

God's children were tempted and persuaded to hire the priests of Baal and priests of a hundred other gods, to teach them about spiritual things. Meanwhile God's servants, instead of being encouraged in the work of the Lord by the tithes and offerings of God's people, watched the servants of other gods prosper with goods that should have been theirs. It is like born again Christians taking their tithes and offerings to witches and wizards for enchantment and divinations.

Once in a while, a wise and godly man would ascend to the throne and would protect God's children by enforcing God's judgments. When that happened, when the people were directed to bring God's tithes and offerings to the proper place, God's priests were encouraged in their work, the truth of the Law was zealously taught, and blessings from heaven were restored to the Israelites.

Young Hezekiah's first order of business when he became king was to restore the knowledge of God's Law to the nation. He gathered God's priests and other servants together and spoke kindly to them, exhorting them to do the work for which they were anointed by God (2Chronicles 28:1-11): "The Lord has chosen you," he said, "to stand before Him, to serve Him, and that ye should minister unto Him, and burn incense." After that was done, he commanded the people to come worship their God. And the people responded by bringing so many sacrifices to the temple that there weren't enough priests to offer them all. Their helpers, the Levites, had to fill in for them. (2Chronicles 29:32-36) Then Hezekiah issued an order that God's people should no longer take God's tithes and offerings to the priests of other gods but should bring them to God's servants to encourage them instead.

Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD. (2Chronicles 31:4)

The people responded by bringing so much to the temple of God that special chambers had to be prepared just to store all the wealth that was brought. The following Scriptures from chapter 31 of 2Chronicles record this account.

And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. (2 Chronicles 31:5)

And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the LORD, we have had enough to eat, and have left plenty: for the LORD hath blessed his people; and that which is left is this great store. Then Hezekiah commanded to prepare chambers in the house of the LORD; and they prepared them. (2Chronicles 31:10 -11)

Thus began a happy and blessed time in Israel because there was a man on the throne who led the people of God rightly.

But when Manasseh, became king, all was changed again. God pleaded with His people through prophet Isaiah asking them why they kept taking His tithes and offerings to other gods.

Wherefore do ye spend money for that which is not bread? And your labour for that which satisfieth not? Hearken diligently unto me, and eat ye that which is good, and let your soul delight itself in fatness. Incline your ear, and come unto me: hear, and your soul shall live; and I will make an everlasting covenant with you, even the sure mercies of David. (Isaiah 55:2-3)

Brethrens don't pay your tithes and offerings to witches and wizards. Don't take your tithes and offerings to palm readers and astrologers. It will not bring satisfaction to you. It will instead provoke God.

Now that you know that it is God's will to render to Him His tithes and His offerings, your next obligation is to find out where God wants you to bring them. If you bring them to a place or to a person who is not ordained of God, you are throwing God's money away, or worse yet, you are financing the enemies of God and His righteousness. It is your responsibility, and yours alone, to determine where to carry God's tithes and offerings, and it is an obligation that wise men take seriously.

Chapter 12

Tithing Is Part Of A Holy Life

The LORD hear thee in the day of trouble; the name of the God of Jacob defend thee; Send thee help from the sanctuary, and strengthen thee out of Zion; Remember all thy offerings, and accept thy burnt sacrifice – Psalms 20:1 - 3

Tithing is not gimmick. You cannot use it to force God to bless you. Tithing is acceptable to God only as part of a godly lifestyle. The blessings provoked by tithing come because of the kind of life lived, not because of the money given. You cannot live a sinful life and expect to be blessed by God just because you are tithing.

I knew of a man who made money by involving himself in illegal trades and dealings. He had been taught to tithe on all his increase from his early youth, and so he brought tithes from his trades and dealings to a servant of God. That man was foolish to think that God would accept such money, and when the man of God learned about the source of those tithes, he refused to receive them.

God is not needy. He is not begging to take whatever money men choose to bring to him. Moses told the priests not to allow the money earned by harlots and sodomites to enter into God's temple. He said,

Thou shalt not bring the hire of a whore, or the price of a dog, into the house of the LORD thy God for any vow: for even both these are abominations unto the LORD thy God. (Deuteronomy 23:18).

God is not a beggar. Nor is he like so many ministers today who beg for all the money anyone will give them, as if the kingdom of God is about to collapse because of shortage of money.

If a man's ministry depends on enough money being sent to him, then money becomes his god. The work of the true God does not depend upon money.

It pains to see and hear Pastors and Bishops begging for money on television, pleading with viewers to help save their ministries as though God has failed and the devil is about to win and take over. Earthly possessions do not qualify or disqualify a man for the assignments in the Kingdom of God (call it ministry). The Holy Ghost can do much through a poor man just as He can through a rich man.

What is Worthy to Bring as An Offering or Tithe?

One of the fundamental rules concerning animal sacrifices in the Old Testament was that the animal had to be without any physical blemish.

Speak unto the children of Israel, and say unto them, if any man of you bring an offering unto the LORD, ye shall bring your offering of the cattle, even of the herd, and of the flock. If his offering be a burnt sacrifice of the herd, let him offer a male without blemish: he shall offer it of his own voluntary will at the door of the tabernacle of the congregation before the LORD. (Leviticus 1:2 -3)

When the people brought to Him animals with missing eyes or broken legs, or diseased, or some other blemish, the Lord challenged them to offer those animals to their governors who ruled over them at that time, to see how pleased those governors would be with such sorry gifts. He said,

And if ye offer the blind for sacrifice, is it not evil? And if ye offer the lame and sick, is it not evil? Offer it now unto thy governor; will he be pleased with thee, or accept thy person? saith the LORD of hosts. (Malachi 1:8)

In this New Testament, it is the condition of the heart that matters. And the soul that brings tithes and offerings to the Lord in this New Covenant must bring them without any blemish of sin in his heart if he wants God to accept what he brings. Allow me to repeat: God is not needy. He is not a beggar eager to take whatever money men choose to bring to him. It is an honor for us if God accepts our tithes; it is not an honor for Him if we offer them.

God demands purity of those who worship Him. When a person with a crafty, evil heart sings hymns, God considers that singing to be a sin. Solomon said thus:

The sacrifice of the wicked is an abomination to the LORD: but the prayer of the upright is his delight. (Proverbs 15:8)

The Bible is very clear about all those things. Don't take to God a sacrifice that will bring a curse and not blessings. God will not accept just about any money. A pastor may receive the money but that remains an earthly transaction that will not attract heavenly blessings.

The righteous life includes honoring God with His tithes and offerings. No godly person is contented unless he is rendering to God what is His. When a wicked man brings money to the

Lord, it cannot justly be called "tithes" because it is not of faith. It is more likely to be an attempt to bribe God and God cannot be bribed. The whole earth and the fullness thereof belong to Him.

The earth is the LORD'S, and the fulness thereof; the world, and they that dwell therein.
(Psalms 24:1)

“The silver is mine, and the gold is mine, saith the LORD of hosts.” (Haggai 2:8)

Those who bring money to the Lord can be divided into two groups: tithe-bringers and bribe-bringers. The tithe-bringers are only doing what is their nature in Christ to do. It is the nature of righteous people to bring to God what is His. The bribe-bringers are doing what the world has always done: they are trying to mask a sinful heart with deeds that appear to be upright but are not. Their giving is a crime, and it would be better for them not to give at all than to give with a sin-stained heart. They would be better served to use that money to buy a new car than to try to appear righteous with it. They don't know that God is not mocked.

Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap.
(Galatians 6:7)

Ask God to help you examine your heart and remove iniquities before you find yourself trying to bribe him.

Examine me, O LORD, and prove me; try my reins and my heart. (Psalms 26:2)

Chapter 13

Here Men that Die Receive Tithes

And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth – Hebrews 7:8

In The Order of Melchizedek

We are told in the Bible that God made Jesus a priest in the order of the man called Melchizedek Hebrews 6:20.

Whither the forerunner is for us entered, even Jesus, made a high priest for ever after the order of Melchisedec.

A thousand years before it happened, the Bible foretold that the Messiah would be that kind of priest as recorded in Psalms 110:4.

The LORD hath sworn, and will not repent; Thou art a priest for ever after the order of Melchizedek.

But what do we know about Melchizedek, and what great deeds did he do, so that Jesus would be like him?

Firstly, Melchizedek appears only in four verses of the Bible, and therefore we know almost nothing about his background and life. This is one way in which Jesus became a high priest like Melchizedek (Hebrews 7:12-16). Neither Jesus nor Melchizedek had relatives who were priests of God; both were simply chosen by God to be who they were and to do what they did.

Secondly, the only two deeds that Melchizedek performed in the four verses of Genesis where he appears were (1) he received tithes from Abraham and (2) he blessed that great man of God. That's all he ever did, as far as the Biblical record is concerned.

Now, if Jesus is a high priest like Melchizedek, the very least that he should do is: (1) Receive tithes from righteous people and (2) bless them. That is what Melchizedek did. It seems incongruous that we should be told that Jesus would be a high priest like Melchizedek but that he would only do one of the two things that we know Melchizedek did

Melchizedek was ordained by God to receive Abraham's tithes, and because Melchizedek was ordained by God to minister for Him on earth, whenever Melchizedek received tithes down here, those tithes were received in heaven. The same is true in this New Testament.

And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. (Hebrews 7:8).

And if those men are truly men of God, then "there" (in heaven) he (Jesus) receiveth them, of whom it is witnessed that he liveth."

This is the reason I stress so much to you that you should make certain that the hand into which you place God's tithes and offerings is the hand of a man whom God has ordained to receive His tithes. Otherwise, you are subsidizing the lifestyle of "a robber", and helping to finance your own worst enemy.

Bringing God's tithes and offerings to the wrong man hurts that man, as well as everyone else including God. It encourages that man to believe that he really is what he has been misled to think that he is. It enables him to continue functioning in a position for which God has not equipped him, which means that the tithes and offerings finance him to continue misleading himself and the people who trust him.

When God's tithes and offerings are given to a man whom God has not sent, the money is used by Satan to poison the hearts of God's own children.

If the man who receives your tithes and offerings is truly of God, then the tithes and offerings that he receives are received in heaven. If he is not sent by God, then you provide Satan with the means to abuse God's people and to continue to confuse and divide the children of God everywhere.

Chapter 14

Two Evils

*For my people have committed two evils; they have forsaken me the fountain of living waters, and hewed them out cisterns, broken cisterns, that can hold no water –
Jeremiah 2:13*

I have noticed two evils that prevent people from bringing to God His tithes and offerings.

1. Covetousness

The first of the two evils that most often prevent people from obeying God in tithes and offerings is covetousness. Covetousness people just don't want to part with the money. They cannot admit to themselves that God's tithes and offerings really do belong to God. They consider God's tithes to be their money. Instead of considering the great and many blessings that fills their lives from God, they can only imagine the things they could buy for themselves if they kept God's portion.

When Israel was leaving Egypt, they had no idea what to expect from God when they would finally meet with Him at Mt. Sinai. While in Pharaoh's palace, Moses told Pharaoh that he did not know what God would require of them in sacrifice. (Exodus 10:24-26) The gods of the nations, including Egypt's gods, could be brutal in their oppressive demands on people, even demanding that they sacrifice their little children in the flames. Israel did not know whether or not Jehovah would prove to be the same. They had to be ready to turn over to Him all that was theirs.

Facing this unknown, Moses could not agree to Pharaoh's demand that the Israelites leave all their herds behind while they went to meet with Jehovah. What if, when they arrived at Mt. Sinai, God required the Israelites to sacrifice every cow, goat, and sheep in their possession, not to mention their children? He could have justly demanded that they surrender everything they owned because He created all things, and everything Israel possessed was from His merciful

hand. Everything belongs to the Creator. So, when the Israelites left Egypt, they left with everything they owned. And when they came to the foot of fiery Mt. Sinai, the Mountain of God, they came trembling. Fear shook Moses himself to the bone. (Heb. 12:21)

When the terrified Israelites heard God's commandments at Mount Sinai, they must have been astonished at how little in the way of religious ritual and sacrifice He required. A tithe -- a tenth! -- of all their increase, and then offerings at certain times, was all that he required of them.

Misinformation about the Old Testament in our time has prevented this generation from realizing that God's Old Testament people failed in their walk with God, not because God was so heavy-handed and demanding, but because He required so little of them that they could not believe it was enough. Basically, Israel failed in her walk of faith because she was "more religious" than God was. One place of worship was not enough for them. One altar was not enough for them. One God, as it turned out, was not enough for them.

2. Pride and rebellion

The second evil that prevents people from rendering to God His tithes and offerings is pride and rebellion. To bring tithes to a man of God is to confess that there is a higher authority that you are submitting yourself to. To an unruly heart, that confession is difficult to make. The saints are always to render tithes to those who are "over you in the Lord", to men who by God's choice rule among the saints. A proud, authority-despising man cannot humble himself to do that. It is distasteful to a rebellious man to confess, by bringing tithes to a man of God, because pride and stubbornness reign in his heart instead of Christ.

Those children of God who despise the authority that God has instituted in the body of Christ should not expect God to put them in authority. Your ability to remain under authority is what qualifies you to be placed in authority.

The centurion in the gospel of Matthew chapter eight demonstrated this very well. He understood that he had authority over others because he was under authority himself.

For I am a man under authority, having soldiers under me: and I say to this man, Go, and he goeth; and to another, Come, and he cometh; and to my servant, Do this, and he doeth it. (Matthew 8:9)

Paul tells us to be subject unto the higher powers because every power or authority is given by God.

Let every soul be subject unto the higher powers. For there is no power but of God: the powers that be are ordained of God. (Romans 13:1)

When Abraham brought to Melchizedek the tithe of all that he had recovered from the slaughter of the kings, he was making a confession that Melchizedek was higher up on the spiritual ladder than he. The author of Hebrews points this out by reminding his readers that Melchizedek blessed Abraham, not vice-versa.

And without all contradiction the less is blessed of the better. (Hebrews 7:7)

My friends, if you are bringing your tithes and offerings to a man who is unable to bless you, then you are bringing them to the wrong person. If a man is not able to bless you with something from God, why would you even consider bringing God's tithes and offerings to him? Ask God to relocate you to another church or ministry where your spiritual needs will be met.

Jesus said to render to Caesar (earthly government) the things that are Caesar's (taxes) and to God the things that are God's (Luke 20:25). One of the things that belong to God is the tenth of all your increase along with offerings that he demands. There has never been a government on earth so stupid that it would tolerate its citizens refusing to pay their taxes.

Every earthly government understands that citizens who withhold their taxes are undermining the government itself. Those people are, in fact, enemies within the house, using money instead of swords to bring the government down. No society on earth can have peace without having a government, and no government on earth can exist without receiving taxes from its citizens.

Those in the body who refuse to bring to God His tithes and offerings make themselves the enemies of the kingdom and government of God. If earthly governments are wise enough to recognize that rebellion against taxation is a threat to the safety of the nation, shouldn't we

assume that God is wise enough to recognize that those who refuse to render tithes are a threat to the peace of His people?

Refusing to pay your tithes and offerings is rebellion which the Bible says is the same as witchcraft.

For rebellion is as the sin of witchcraft, and stubbornness is as iniquity and idolatry ... (I Samuel 15:23)

Covetousness and rebelliousness are the two principal causes for people's failure to bring to God what belongs to Him.

Even if there is another reason, it can only be a reasoning born of evil. It is the will of God that His people bring to Him His tithes and offerings. Whoever in the body of Christ is not doing it is not doing the perfect will of God.

Chapter 15

Giving Without Gimmicks

But the LORD said unto Samuel, Look not on his countenance, or on the height of his stature; because I have refused him: for the LORD seeth not as man seeth; for man looketh on the outward appearance, but the LORD looketh on the heart – I Samuel 16:7

When we have brought to God His tithes and His offerings, we should understand that we have not given God anything. His tithes and His offerings are His to begin with. We are just doing our duty of bringing to God what is already His. It is good to do our duty, but we must understand

that by doing our duty, we are only being faithful handlers of God's possessions, and avoiding becoming robbers.

In the Old Testament, God gave permission to His people to bring gifts to Him that were beyond the requirement of tithes and offerings. Even when people wanted to do that, however, God set the standards; He has never accepted just anything that people decide to bring Him.

But if one among His people wanted to bring a gift to God beyond what was required, or if he wanted to help a needy brother or sister, God allowed it. Concerning such offerings and alms, Jesus said simply:

Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again. (Luke 6:38)

Concerning this opportunity to give beyond what was required, Paul told the saints in Corinth,

But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. (2 Corinthians 9:6 - 9)

It is a waste of money to give grudgingly. You will regret that you gave, and there is no reward from God for that. It is a waste of money to give because you have been made afraid not to do so, or because someone has made you feel guilty if you do not give. There are many ways and tactics that religious men have invented to pressure people into giving when it is really not in their heart to give.

When people are pressured by such tactics, they afterward invariably regret yielding to the pressure, and their hearts are further hardened against generosity by a feeling of being taken advantage of.

We all need to be made aware of the blessings that follow obedience to God's laws concerning tithes and offerings, and giving beyond that. But if it is not in a person's heart to do those things,

it is evil to pressure him to give because tithes and offerings are not acceptable to God if the person bringing them doesn't really want to do it. It is a matter of the heart.

Where is your heart concerning God and money? That is the only real issue. God sees the heart before He see what you have brought to Him.

... for the LORD seeth not as man seeth; for man looketh on the outward appearance, but the LORD looketh on the heart. (I Samuel 16:7)

The Lord knows that we are made of dust and stagger sometimes in our walk of faith. But He continually challenges us to trust Him. Often, it appears, He has more confidence in us than we have in Him. One of the challenges that He believes we can meet is the one He issued to His children through Prophet Malachi:

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. (Malachi 3:10)

Every commandment of God is intended for our happiness. If we walk in His ways, the end will be joy forever. There are fears to overcome, difficulties to endure, and snares laid for us. But we belong to God, and He is mindful of every step we take. He will never leave us nor forsake us.

Believe His word. Don't stagger because of unbelief and fear. Walk in His ways and you will live forever in peace. Jesus gave us the following comforting words:

Fear not, little flock; for it is your Father's good pleasure to give you the kingdom. (Luke 12:32)

We will never out-give God. We cannot overtake God in giving to us. He gave His only son for our redemption.

Giving to God tithes and offerings is remembering God for giving us what we already have. The Israelites were commanded to be doing it so that God can establish His covenant with them.

But thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day. (Deuteronomy 8:18)

Be courageous, and believe God. He has promised us that He will care for us forever if we simply trust Him in this evil and greedy world. We express our trust in Him by giving our tithes and offerings.

Chapter 16

Tips to Ministers: How to Collect Offerings Properly

Let all things be done decently and in order – I Corinthians 14:40

Pastors and other ministers of the Gospel must consistently and strategically teach their congregation about tithing and offering. Ministers who do not teach their congregation on these important and powerful mysteries in the body of Christ, are failing both God who has appointed them and the congregation which God has entrusted to them.

One of the major functions of a minister of the gospel is to feed people with knowledge and understanding.

And I will give you pastors according to mine heart, which shall feed you with knowledge and understanding - Jeremiah 3:15

People serve God better when they do it with understanding.

I am thy servant; give me understanding, that I may know thy testimonies (laws) – Psalms 119:125

***Give me understanding, and I shall keep thy law; yea, I shall observe it with my whole heart –
Psalms 119:34***

Ministers of the Gospel must feed their flock with fresh understanding to help them serve God better and to keep them from failures and crises financially, socially and spiritually.

The book of proverbs gives us an insight of what happens when we lack wisdom.

The man that wandereth out of the way of understanding shall remain in the congregation of the dead – Proverbs 21:16

Let the ministers stop blaming their flock when they don't pay their tithes or give their offerings regularly as expected. Let the ministers start interrogating themselves to see whether they are teaching their congregations properly and Biblically.

It is also to remind both the ministers and the readers that paying of tithes and giving offerings must be done from a willing heart. Never try to conjure or compel people to give.

Take ye from among you an offering unto the LORD: whosoever is of a willing heart, let him bring it, an offering of the LORD; gold, and silver, and brass – Exodus 35:5

God loves a cheerful giver.

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver – 2 Corinthians 9:7

In view of this, I wish to propose the following to all ministers of the gospel:

1. Teach on the benefits and the power of tithes and offerings regularly

And thou shalt teach them ordinances and laws, and shalt shew them the way wherein they must walk, and the work that they must do – Exodus 18:20

And the things that thou hast heard of me among many witnesses, the same commit thou to faithful men, who shall be able to teach others also – 2 Timothy 2:2

2. Lead by example. Set a righteous example by paying your tithes honestly and on time. Let your other personal offerings be “honourable” both in value and in presentation.

King David gave us a good example.

Moreover, because I have set my affection to the house of my God, I have of mine own proper good, of gold and silver, which I have given to the house of my God, over and above all that I have prepared for the holy house. Even three thousand talents of gold, of the gold of Ophir, and seven thousand talents of refined silver, to overlay the walls of the houses withal: The gold for things of gold, and the silver for things of silver, and for all manner of work to be made by the hands of artificers..- I Chronicles 29:3 – 5.

The same King David said he cannot give God an offering which does not cost him.

And the king said unto Araunah, Nay; but I will surely buy it of thee at a price: neither will I offer burnt offerings unto the LORD my God of that which doth cost me nothing. So David bought the threshingfloor and the oxen for fifty shekels of silver – 2 Samuel 24:24

3. Never climb the altar to collect offering without your own offering in your hand. Asking people to give when you are not giving yourself is mockery of the whole exercise. Note also that your own blessings will depend on what you have given yourself and not what your congregation gives.

Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap – Galatians 6:7

4. Read or quote relevant scriptures that support the offering you are collecting. The Word of God is the voice of God. It is powerful and able to convict the people to give their tithes and offerings with understanding.

The voice of the LORD is powerful; the voice of the LORD is full of majesty – Psalms 29:4

I have included a few scriptures below to help the reader appreciate the use of scriptures while taking offerings.

5. Let collection be done decently and orderly. We serve a decent and orderly God, and therefore we must serve Him decently and orderly.

Let all things be done decently and in order – I Corinthians 14:40

I will feel indebted to you if I don't share some scriptures that you may read or quote while collecting tithes and offerings. These are just a few to help the reader appreciate the use of scriptures during offering. I will try to categorize them to make it easier to apply. Remember this is not an exhaustive list.

1. Normal or General Offering

Proverbs 3:9 - Honour the LORD with thy substance, and with the first fruits of all thine increase:

2 Corinthians 9:6 – 7 - But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.

Deuteronomy 8:18 - But thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day.

Deuteronomy 16:16 - Three times in a year shall all thy males appear before the LORD thy God in the place which he shall choose; in the feast of unleavened bread, and in the feast of weeks, and in the feast of tabernacles: and they shall not appear before the LORD empty:

Deuteronomy 16:17 - Every man shall give as he is able, according to the blessing of the LORD thy God which he hath given thee.

Genesis 26:12 – 13 - *Then Isaac sowed in that land, and received in the same year a hundredfold: and the LORD blessed him. And the man waxed great, and went forward, and grew until he became very great:*

Luke 6:38 - *Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again.*

Philippians 4:19 - *But my God shall supply all your need according to his riches in glory by Christ Jesus.*

Galatians 6:7 - *Be not deceived; God is not mocked: for whatsoever a man soweth, that shall he also reap.*

Galatians 6:9 - *And let us not be weary in well doing: for in due season we shall reap, if we faint not.*

2 Corinthians 9:6 - 7 - *But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.*

Psalms 96:8 - *Give unto the LORD the glory due unto his name: bring an offering, and come into his courts.*

Proverbs 18:16 - *A man's gift maketh room for him, and bringeth him before great men.*

Exodus 35:5 - *Take ye from among you an offering unto the LORD: whosoever is of a willing heart, let him bring it, an offering of the LORD; gold, and silver, and brass.*

Exodus 35:29 - *The children of Israel brought a willing offering unto the LORD, every man and woman, whose heart made them willing to bring for all manner of work, which the LORD had commanded to be made by the hand of Moses.*

2. Tithe

Malachi 3:8 - Will a man rob God? Yet ye have robbed me. But ye say, wherein have we robbed thee? In tithes and offerings.

Malachi 3:10 – 12 - Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.

Proverbs 3:9 – 10 - Honour the LORD with thy substance, and with the first fruits of all thine increase: So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.

Genesis 28:20 – 22 - And Jacob vowed 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 raiment to put on, So that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.

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

Ezekiel 44:30 - 30 - And the first of all the first fruits of all things, and every oblation of all, of every sort of your oblations, shall be the priest's: ye shall also give unto the priest the first of your dough, that he may cause the blessing to rest in thine house.

3. Welfare Offering

Proverbs 28:27 - He that giveth unto the poor shall not lack: but he that hideth his eyes shall have many a curse.

Proverbs 19:17 - He that hath pity upon the poor lendeth unto the LORD; and that which he hath given will he pay him again.

Proverbs 21:13 - Whoso stoppeth his ears at the cry of the poor, he also shall cry himself, but shall not be heard.

Proverbs 22:9 - He that hath a bountiful eye shall be blessed; for he giveth of his bread to the poor

Psalms 41:1 - Blessed is he that considereth the poor: the LORD will deliver him in time of trouble.

Proverbs 29:7 - The righteous considereth the cause of the poor: but the wicked regardeth not to know it.

Matthew 19:21- Jesus said unto him, if thou wilt be perfect, go and sell that thou hast, and give to the poor, and thou shalt have treasure in heaven: and come and follow me.

Luke 14:13 - But when thou makest a feast, call the poor, the maimed, the lame, the blind:

Isaiah 41:17 - When the poor and needy seek water, and there is none, and their tongue faileth for thirst, I the LORD will hear them, I the God of Israel will not forsake them.

Exodus 23:11 - But the seventh year thou shalt let it rest and lie still; that the poor of thy people may eat: and what they leave the beasts of the field shall eat. In like manner thou shalt deal with thy vineyard, and with thy oliveyard.

Psalms 112:9 - He hath dispersed, he hath given to the poor; his righteousness endureth for ever; his horn shall be exalted with honour.

Proverbs 14:21 - He that despiseth his neighbour sinneth: but he that hath mercy on the poor, happy is he.

James 1: 27 - pure religion and undefiled before God and the Father is this, to visit the fatherless and widows in their affliction, and to keep himself unspotted from the world.

4. Thanksgiving offering

Leviticus 22:29 - And when ye will offer a sacrifice of thanksgiving unto the LORD, offer it at your own will.

Psalms 107:22 - And let them sacrifice the sacrifices of thanksgiving, and declare his works with rejoicing.

Psalms 116:17 - I will offer to thee the sacrifice of thanksgiving, and will call upon the name of the LORD.

Amos 4:5 - And offer a sacrifice of thanksgiving with leaven, and proclaim and publish the free offerings: for this liketh you, O ye children of Israel, saith the Lord GOD.

Jonah 2:9 - But I will sacrifice unto thee with the voice of thanksgiving; I will pay that that I have vowed. Salvation is of the LORD.

5. Project / Special Offering

Haggai 1:8 - Go up to the mountain, and bring wood, and build the house; and I will take pleasure in it, and I will be glorified, saith the LORD.

1 Chronicles 29:3 - Moreover, because I have set my affection to the house of my God, I have of mine own proper good, of gold and silver, which I have given to the house of my God, over and above all that I have prepared for the holy house,

Exodus 35:21 – And they came, every one whose heart stirred him up, and every one whom his spirit made willing, and they brought the LORD'S offering to the work of the tabernacle of the congregation, and for all his service, and for the holy garments.

Exodus 36:3 - And they received of Moses all the offering, which the children of Israel had brought for the work of the service of the sanctuary, to make it withal. And they brought yet unto him free offerings every morning.

Exodus 36:5 – 6 and they spake unto Moses, saying, the people bring much more than enough for the service of the work, which the LORD commanded to make. And Moses

gave commandment, and they caused it to be proclaimed throughout the camp, saying, Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing.

6. Prophet Offering

***Matthew 10:41** - He that receiveth a prophet in the name of a prophet shall receive a prophet's reward; and he that receiveth a righteous man in the name of a righteous man shall receive a righteous man's reward.*

***1 Corinthians 9:11** - If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things?*

***Deuteronomy 12:19** - Take heed to thyself that thou forsake not the Levite as long as thou livest upon the earth*

***1 Kings 18:4** - For it was so, when Jezebel cut off the prophets of the LORD, that Obadiah took an hundred prophets, and hid them by fifty in a cave, and fed them with bread and water.)*

***1 Kings 17:10 – 14** So he arose and went to Zarephath. And when he came to the gate of the city, behold, the widow woman was there gathering of sticks: and he called to her, and said, Fetch me, I pray thee, a little water in a vessel that I may drink. And as she was going to fetch it, he called to her, and said, bring me, I pray thee, a morsel of bread in thine hand. And she said, As the LORD thy God liveth, I have not a cake, but an handful of meal in a barrel, and a little oil in a cruse: and, behold, I am gathering two sticks, that I may go in and dress it for me and my son, that we may eat it, and die. And Elijah said unto her, Fear not; go and do as thou hast said: but make me thereof a little cake first, and bring it unto me, and after make for thee and for thy son. For thus saith the LORD God of Israel, The barrel of meal shall not waste, neither shall the cruse of oil fail, until the day that the LORD sendeth rain upon the earth.*

Chapter 17

Summary

Let us hear the conclusion of the whole matter: Fear God, and keep his commandments: for this is the whole duty of man – Ecclesiastes 12:13

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. (Malachi 3:10-11)

This is God Himself speaking and He is saying, "Prove Me in this now." This is the only time in the Word where God instructs us to prove Him, and it is the one area where most people have withdrawn from proving God.

Tithing was instituted under the Old Covenant as a way for God to communicate His blessing to His people. The word tithe means "tenth or ten percent."

Proverbs 3:9 says;

Honour the Lord with thy substance, and with the first fruits of all thine increase.

Tithes are to be given from the first fruits, which mean they are a priority. A person who does not tithe is robbing God and is operating under a curse (Malachi 3:8 – 9). The first fruits of our income belong to God; it is not ours to use to pay bills no matter the urgency of the bills.

Tithing is different from offerings. The tithe is your ten percent that God commands us to give. Gifts and offerings are above and beyond it. Some people want to give "as the Lord leads them"

instead of tithing as commanded. But the Spirit would never lead you against God's Word. The Word commands you to tithe.

Tithing is not only an Old Covenant command, but also a New Testament blessing and privilege. Hebrews 7:8 says, *And here men that die receive tithes; but there He receiveth them, of whom it is witnessed that he liveth.*

In the Old Covenant, God's people would place their tithe—the first fruits of their increase—in a basket, present it to the high priest, and say to him, *I profess this day unto the LORD thy God, that I am come unto the country which the LORD sware unto our fathers for to give us.* (Deuteronomy 26:2 -3). They spoke their redemption while giving their tithes.

Colossians 1:13, tells us that we have been delivered from the power of darkness and translated into the kingdom of his dear Son. Therefore as believers, we are living in the kingdom of God. We have entered into our inheritance in Jesus Christ. Jesus is the High Priest of the New Covenant. When we take our tithes to Him and speak *our* redemption, He receives them and then presents them to the Father.

When we stand on our covenant with God and exercise our rights as tithers, we lay a foundation for success and abundance. Satan has no chance against us. Tithing **rebukes the devourer!** When we resist Satan in the Name of Jesus, God's rebuke is in action against the devourer.

Where you place your tithe depends on where you are receiving your spiritual food. God says to bring the tithes into the storehouse. That is where the food is; where a pastor, an evangelist, an apostle or some other ministry is in operation. When you give, you are not giving to an individual, but to the kingdom of God.

Chapter 18

Answering Some Questions on Tithes and Offerings

Thus saith the LORD, Stand ye in the ways, and see, and ask for the old paths, where is the good way, and walk therein, and ye shall find rest for your souls. But they said, we will not walk therein – Jeremiah 6:16

I will try to give answers to some questions presented to me on Tithes and offerings in the course of writing this book. These are just a few sample questions and answers that I hope will help the reader get more insight on the subject of Tithes and Offerings.

QUESTION 1

Is tithing something that was for old testament people like Abraham and those under the law of Moses?

ANSWER

Jesus said, "If Abraham were your father, you would do the works of Abraham."

They answered and said unto him, Abraham is our father. Jesus saith unto them, If ye were Abraham's children, ye would do the works of Abraham. (John 8:39)

We know that one of the works of Abraham was to render tithes to Melchizedek, an ancient figure of Christ (Psalms 110:4). Abraham's children live as Abraham lived. Tithing was not simply a commandment that was given under the Law. Abraham and Jacob lived hundreds of years before the Law was given, and they both offered their tithes to God. Righteous people have always known what is right to do, and have always done it. They did not need the Law of Moses; they were "a law unto themselves." Actually, according to Paul the Law was not made for a righteous man

Knowing this, that the law is not made for a righteous man, but for the lawless and disobedient, for the ungodly and for sinners, for unholy and profane, for murderers of fathers and murderers of mothers, for manslayers. (1Timothy 1:9)

QUESTION 2

Is it true that there is a blessing which comes from tithing?

ANSWER

Tithing is one of the principal means by which we acknowledge God and His blessings upon us. It is obeying His commandments not as convenient but as commanded. Tithing is telling God that we do not want to be wise in our own eyes. Tithing is telling God to direct us and to establish His covenant in our lives.

These few scriptures will illustrate this wisdom:

In all thy ways acknowledge him, and he shall direct thy paths. Be not wise in thine own eyes: fear the LORD, and depart from evil. It shall be health to thy navel, and marrow to thy bones. Honour the LORD with thy substance, and with the first fruits of all thine increase: So shall thy barns be filled with plenty, and thy presses shall burst out with new wine. (Proverbs 3:6 – 10)

But thou shalt remember the LORD thy God: for it is he that giveth thee power to get wealth, that he may establish his covenant which he sware unto thy fathers, as it is this day. (Deuteronomy 8:18)

Do you want your barns to be filled with plenty? Do you want to remember God for giving you power to get wealth? Then, you know what to do. Just do it.

QUESTION 3

Why does the flesh sometimes struggle with the issue of tithes and offerings?

ANSWER

God's system of tithes and offerings works against the flesh's natural desire to strive to be rich and to hoard up wealth. The system of God teaches us to be like God, who gives liberally to all. The system also teaches us that what comes to our hands is not just intended for our welfare, it is also meant for others. Jesus advised His Disciples to watch and pray in order to overcome the weakness of the flesh.

Watch and pray, that ye enter not into temptation: the spirit indeed is willing, but the flesh is weak. (Matthew 26:41)

QUESTION 4

Some people object to paying tithes because they think they make too much, or too little money to bring tithes and offerings. Is that in order?

ANSWER

Some people claim that they make too much money to bring tithes and offerings to the Lord; others say they don't make enough. Nobody earns either too little or too much money to obey God. We came to the earth naked and we will leave the same way. Any increase in your life whether much or little is supposed to be tithed.

QUESTION 5

Is there any judgment against, or punishment for those who refuse to render their tithes and offerings?

ANSWER

Moses taught Israel thus:

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. (Leviticus 27:30)

It is dangerous to treat what is holy as unholy. It is dangerous for an unauthorized person to touch what is holy unto the Lord. Uzzah touched the ark of God and was struck dead for his indiscretion.

And when they came to Nachon's threshing floor, Uzzah put forth his hand to the ark of God, and took hold of it; for the oxen shook it. And the anger of the LORD was kindled against Uzzah; and God smote him there for his error; and there he died by the ark of God. (2 Samuel 6:6 – 7)

The sons of Eli lost their heritage by mishandling God's offerings (1 Samuel 2:12 – 17). Such stories teach us that a child of God will be in some serious trouble if he holds on to God's tithes and offerings. They are, as Moses said, "holy unto the Lord". It is also true that if someone takes God's money into the hands of a minister not sent by God, then he has put that minister into a dangerous position. The minister is not ordained to touch holy things. What belong to God must only be given to those whom God has ordained to receive it.

QUESTION 6

What is wrong with having tithes and offerings both total up to one tenth of your income?

ANSWER

Our offerings must come from our nine-tenths because the one-tenth belongs to God already.

Chapter 19

Some Final Thoughts

Finally, brethren, whatsoever things are true, whatsoever things are honest, whatsoever things are just, whatsoever things are pure, whatsoever things are lovely, whatsoever things are of good report; if there be any virtue, and if there be any praise, think on these things – Philippians 4:8

God is not in need. You are the one in need. God does not want the money.

He gives you to supply the needs of your family and yourself. He does not want you to borrow money to give to Him. He does not want you to give away another man's money.

God is only demanding tithes and offerings from the money that He brings into your hand. That is not too much for anyone to do.

Someone once said that the tithe is the basket in which God puts and delivers to us the money we need. If we fail to bring Him the tithes and offerings that are His, we fail to bring Him the basket to put what we need. Tithes and offerings are our fishing nets to fish out blessings from our heavenly father.

Conclusion

If you don't tithe, your life will remain tight.

Money is a **bad master** but a **good servant**. If you let money dictate your life, you are handing over yourself to a terrible dictator. Tithing is one major key to turn money from a master to a servant. The choice is yours!

And if it seem evil unto you to serve the LORD, choose you this day whom ye will serve; whether the gods which your fathers served that were on the other side of the flood, or the gods of the Amorites, in whose land ye dwell: but as for me and my house, we will serve the LORD. (Joshua 24:15)

I trust that this book has shed some light into your heart concerning tithes and offerings. I long to hear you declare boldly and openly: *“as for me and my house, we have made a choice to serve God with our tithes and offerings”*.

Annex 1

Biblical Scriptures on Tithing

1. **Genesis 14:20**- Melchizedek came out to meet Abraham and Abraham gave him a tithe of all the spoils of his victory.
2. **Genesis 28:20 – 22**- After a night vision, Jacob initiates a covenant with God Vowing to give him a tithe of what he receives from the Promised Land.
3. **Leviticus 27:30 – 32** – The specifications of the tithe is introduced into the law of Moses.
4. **Numbers 18:21** – The tithe is dedicated to Levites for the work of tabernacle.
5. **Deuteronomy 12:5 – 11** – God gives instructions for what to do with the tithes once Israel crosses the Jordan.
6. **Deuteronomy 14:22 – 29** – God gives instructions on how to disperse and exchange the tithes.
7. **Deuteronomy 26:12 – 15** – God gives instructions on how Israel should sanctify the tithe before they ask for a blessing.
8. **2 chronicles 31:5- 12** – The children of Israel do what is right under the reign of Hezekiah, and bring the tithe to the designated places.
9. **Nehemiah 10:37 – 38** – Israel obeys God and brings the tithes to the storehouse.
10. **Nehemiah 12:44** – Officers were appointed to watch over the tithes in the storehouse.
11. **Nehemiah 13:5 -12** – Nehemiah cleanses the storehouse and kicks Tobias out of the room that was designated to store the tithes. He then restores correct order.
12. **Amos 4:4** – God commands Israel to bring back the tithes and reiterates the curse that is upon them if they don't.
13. **Malachi 3:8-10** – God reprimands Israel for not delivering the tithes and reiterates the blessing and curse that would be in results of whatever decision they choose.
14. **Mathew 23:23** – Jesus rebukes the Pharisees for not obeying the weightier matter of the law along with tithing.

15. Luke 11:42 – A parallel passage of Mathew 23:23 as Jesus rebukes the Pharisees for not obeying the weightier matters of the law along with tithing.

16. Luke 8:12 – A Pharisee brags about his obedience to the law and tithing

17. Hebrews 7:5 – 9 – Abraham's tithe is used to illustrate a change concerning the priesthood.

Reference Books

I am greatly indebted to the knowledge and the wisdom I drew from the following books and materials authored by my spiritual fathers and mentors. It is indeed true that there is no self-made man. Every man is a product of other men. If you get any light from this book it is because God privileged me to be like the moon reflecting light from other sources.

1. Authorized King James Version Bible (KJV)
2. Understanding Financial Prosperity - By Bishop David O. Oyedepo
3. Breaking Financial Hardship - By Bishop David O. Oyedepo
4. The Leadership Secrets of Jesus – By Mike Murdock
5. Seven Keys to 1000 Times More – By Mike Murdock
6. Oxford Advanced Learner's Dictionary

The Author



Pastor Boniface Amani Gichina was ordained as a pastor in October, 2005 by presiding Bishop of Living Faith Church; a.k.a. Winners' Chapel International, Bishop Dr. David O. Oyedepo.

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He has a Masters degree from the University of Lund in Sweden and a Bachelors Degree from the University of Nairobi. He is a qualified Purchasing and Supplies professional and worked for various private and governmental institutions before going to full time church ministry work in 2009.

He has ministered in many Churches in Kenya and is currently serving as a full time pastor with Winners' Chapel International.

He is married to Deaconess Monicah Amani and they are blessed with five children, two kings and three queens.

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