

# Church of God, The Eternal

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## The Ministry Is Required to Proclaim God's Tithing Laws

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Dear Brethren:

Though this subject was covered at the Feast this year, we felt, due to the last day urgency with which God stresses it, it should be given in this *Monthly Letter*. It will be developed into an article later.

God's Word is intended to correct us when we are wrong. Paul wrote, "All scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness" (2 Tim. 3:16). It is also powerful:

For the word of God is quick, and powerful, and sharper than any twoedged sword, piercing even to the dividing asunder of soul and spirit, and of the joints and marrow, and is a discerner of the thoughts and intents of the heart (Heb. 4:12).

We must be willing to be corrected and then to change if we ever expect to enter into the kingdom of God.

Both the ministry and the laity must be willing to receive correction and to change. Mostly, our failures to live up to God's instruction are due to ignorance, dereliction, or a lack of faith. There is a strong indictment against the ministry of the last days for its failure to strongly teach about the financial obligation God has laid upon us all.

Notice this denunciation in the book of Malachi:

"A son honors his father, a servant honors his master. I am your Father and Master, yet you don't honor me, O priests, but you despise my name."

"Who? Us?" you say. "When did we ever despise your name?" "When you offer polluted sacrifices on my altar." "Polluted sacrifices? When have we ever done a thing like that?" "Every time you say, 'Don't bother bringing anything very valuable to offer to God!' You tell the people, 'Lame animals are all right to offer on the altar of the Lord—yes, even the sick and the blind ones.' And you claim this isn't evil? Try it on your governor sometime—give him gifts like that—and see how pleased he is! 'God have mercy on us,' you recite; 'God be gracious to us!' But when you bring that kind of gift, why should he show you any favor at all? Oh, to find one priest among you who would shut the doors and refuse this kind of sacrifice. I have no pleasure in you," says the Lord of Hosts, "and I will not accept your offerings. But my name will be honored by the Gentiles from morning till night. All around the world they will offer sweet incense and pure offerings in honor of my name. For my name shall be great among the nations," says the Lord of Hosts. "But you dishonor it, saying that my altar is not important, and encouraging people to bring cheap, sick animals to offer to me on it. You say, 'Oh, it's too difficult to serve the Lord and do what he asks.' And you turn up your noses at the rules he has given you to obey. Think of it! Stolen animals, lame and sick—as offerings to God! Should I accept such offerings as these?" asks the Lord. "Cursed is that man who promises a fine ram from his flock, and substitutes a sick one to sacrifice to God. For I am a Great King," says the Lord of Hosts, "and my name is to be mightily revered among the Gentiles" (Mal. 1:6–14, *The Living Bible*).

The book of Malachi is a prophecy for the last days. This means it is speaking directly to us. The prophet writes, "Here is the Lord's message to Israel, given through the prophet Malachi" (Mal. 1:1). We see God is displeased with the ministry because it has not been diligent in informing the people about their obligations. Remember, in ancient Israel the sacrificial system was very much a part of the tithing system. So, the people had been derelict in tithing properly and God is here indicting the ministry for their negligence and willingness to settle for that which was not proper and right.

Notice what God says to the people:

Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee?

In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. 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 (Mal. 3:7–12).

So, here in the book of Malachi, a prophecy for the last days, we find God indicting the ministry for negligence and permissiveness in the matter of teaching the principles of tithing, and we find the people under a financial curse for their failure to properly tithe.

### **The Tithing Law**

God's tithing law requires ten percent of our increase. While this may grate on the nerves of some, consider the following: What, in this physical life, really belongs to any of us? All the physical possessions we own or possess belong to God—the air we breathe, the water we drink, the food we eat all come from God. God says every creature on this planet belongs to Him. Yes, indeed!

For every beast of the forest is mine, and the cattle upon a thousand hills. I know all the fowls of the mountains: and the wild beasts of the field are mine. If I were hungry, I would not tell thee: for the world is mine, and the fulness thereof (Ps. 50:10–12).

Even *we* belong to God. "For whether we live, we live unto the Lord; and whether we die, we die unto the Lord: whether we live therefore, or die, we are the Lord's" (Rom. 14:8). So, by tithing, we are properly using and giving God in return what God says is rightfully His.

What does God claim as His? Notice Numbers 18, verses 20–21:

And the Lord spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine

inheritance among the children of Israel. And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.

Since the Levites served as God's ministers, they were entitled to the tithe as their income for the service which they rendered. God says the tithe was their inheritance since they were not allotted a territory like the other tribes. Yet, even the Levites were required to tithe.

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe (Num. 18:26).

This tithe is commonly referred to as the first tithe, since there are two other tithes involved in the tithing law.

In Deuteronomy 14 we find another tithe, a tithe which was to be used in keeping God's annual feasts. Notice it beginning in verse 22.

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. And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the Lord thy God shall choose to set his name there, when the Lord thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose: And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household, And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee (Deut. 14:22–27).

This tithe was not given to the Levites but was *saved* by each individual Israelite and then used to keep the feasts. It was, in effect, a commanded "vacation plan" whereby

each man, woman, and child was not only to be physically rejuvenated but spiritually rejuvenated as well. For, at the feasts of God they were to learn to fear the Lord and to obey Him in all things, as the reading of the Law was an integral part of the teaching. This tithe is referred to as the second tithe.

Now we come to what is often referred to as the third tithe. This is found in Deuteronomy 14:28–30:

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest.

This was a special tithe kept once in a seven year cycle which was used to aid the less fortunate. Notice, this tithe was not used as an income for the Levites, nor was it to be used for keeping the feasts. It was to be used to help those who had a genuine need, much like the "widows indeed" Paul mentioned in the New Testament.

So, what do we have in the tithing law? 1) a tithe which is given to the ministry for their service rendered to the congregation, 2) a tithe which is kept by each individual and is used for observing God's feasts, 3) a tithe kept only in the third year of a seven year cycle which is used to help support the needy. This is the basic tithing law of God. The fact is, brethren, there is no such thing as a free ride in this world. When God gave you life, He gave you, or allowed you, to own and possess, to increase your assets if you please. He says you owe Him ten percent of your increase or income. It is an obligation that is incumbent upon all of us. It is the responsibility of the ministry to make this requirement known and it is your responsibility, as a called-out one, to determine where this tithe should go and then to be faithful in discharging it. This being the case, is tithing applicable for the New Testament?

## **The Historical Record**

Because tithing was an integral part of the religious system of ancient Israel, it was carried right on over into the New Testament period. We know this by the historical records apart from the Bible itself. Notice what Josephus, the Jewish historian who wrote

about 30 years after the time of Christ, had to say. In describing the fulfilling of his duties, he wrote:

Yet did I preserve every woman free from injuries; and as to what presents were offered me, I despised them, and not standing in need of them; nor, indeed, would I take those tithes which were due to me as a priest, from those that brought them (*Life*, sec. 15).

Josephus, writing about A.D. 60, states that as a priest he had a perfect right to receive tithes, yet he refrained from doing so as he did not have a need. So, at least until A.D. 70, when the Temple was destroyed by the Romans, tithing was very much a part of the religious structure of Israel. Notice another statement Josephus made regarding tithing. Referring to Annas, who took over the High Priesthood, he writes:

. . . this younger Annaus, who, as we have told you already, took the highpriesthood, was a bold man in his temper, and very insolent; he was also of the sect of the Sadducees. . . . he also had servants who were very wicked, who joined themselves to the boldest sort of the people, and went to the threshing-floors, and took away the tithes that belonged to the priests by violence, and did not refrain from beating such as would not give these tithes to them. So the other high priests acted in like manner, as did those his servants, without any one being able to prohibit them; so that [some of the] priests, that of old were wont to be supported with those tithes, died for want of food (*Ant.*, Book 20, Chap. 9, Sec. 2).

Here we see the tithing law was being abused by the very men who should have upheld it in the proper manner. Historically, then, the tithing system which was such an integral part of the worship of ancient Israel was carried down at least until the destruction of the Temple. Since Christ and the Apostles lived during this period, what do we find about tithing in the New Testament?

Paul tells us in Hebrews, chapter 7, that Abraham paid tithes to Melchisedec by giving Him a tenth of the spoils of war (vv. 1–2, 4). Then Paul goes on to describe the tithing law and how it has been changed.

And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of

Abraham: But he whose descent is not counted [that is, Melchisedec] from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less [Abraham] is blessed of the better [Melchisedec]. And here risen that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. 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. If therefore perfection were by the Levitical priesthood [for under it the people received the law], what further need was there that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron? For the priesthood being changed, there is made of necessity a change also of the law. For he of whom these things are spoken pertaineth to another tribe, of which no man gave attendance at the altar. For it is evident that our Lord sprang out of Juda; of which tribe Moses spake nothing concerning priesthood (Heb. 7:5–14).

Paul is telling us that the tithing system was in effect long before Israel became a nation, as Abraham paid tithes to Melchisedec. But if perfection could have been accomplished under the Levitical priesthood there would have been no need to establish another priesthood—the priesthood of Melchisedec. Since there has been a change in the priesthood, there is also a change in the tithing law, and tithes are now paid to the priesthood of Melchisedec. And who is Melchisedec? None other than Jesus Christ! (vv. 3, 14). The Aaronic priesthood has been replaced by that of Jesus Christ, who is our present high priest in heaven (Heb. 4:14). The New Testament ministry has replaced that of Aaron and it is the one that is the recipient of God's tithe (2 Cor. 3:6; 5:18).

The tithing law was in effect long before the time of Moses. It did not originate with the Levitical law. Like the Ten Commandments, which were in force long before Mount Sinai, the tithing law was known anciently and obeyed by the patriarchs. In Genesis 14:18–20 we read:

And Melchisedek 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.

God blessed Abraham and made him the progenitor of many nations, "Because that Abraham obeyed my voice, and kept my charge, my commandments, my statutes, and my laws" (Gen. 26:5). One of these laws was the tithing law, which Abraham taught his children. God said:

Seeing that Abraham shall surely become a great and mighty nation, and all the nations of the earth shall be blessed in him? For I know him, that he will command his children and his household after him, and they shall keep the way of the Lord, to do justice and judgment; that the Lord may bring upon Abraham that which he hath spoken of him (Gen. 18:18–19).

The diligence of Abraham is seen in his descendants. Notice this example:

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 (Gen. 28:20–22).

Jacob was so moved by the dream he had just experienced, from that time on he committed himself to God. Jacob knew the source of his blessings and was willing to give back the tenth that God requires.

### **How Many Are Under a Curse?**

Before we look a little more closely at the New Testament, let us notice what the Bible says about those who fail to live up to the financial obligations set forth by God. Notice it in Haggai:

Subject: A MESSAGE from the Lord. . . . "Why is everyone saying it is not the right time for rebuilding my Temple?" asks the Lord. His reply to them is this: "Is it then the right time for you to live in luxurious homes, when the Temple lies in ruins? Look at the result: You plant much but harvest little. You have scarcely enough to eat or drink, and not enough clothes to keep you warm. Your income disappears, as though you were putting in into pockets filled with holes! Think it over," says the Lord of Hosts. "Consider

how you have acted, and what has happened as a result! Then go up into the mountains and bring down timber, and rebuild my Temple, and I will be pleased with it and appear there in my glory," says the Lord. "You hope for much but get so little. And when you bring it home, I blow it away—it doesn't last at all. Why? Because my Temple lies in ruins and you don't care. Your only concern is your own fine homes. That is why I am holding back the rains from heaven and giving you such scant crops. In fact, I have called for a drought upon the land, yes, and in the highlands, too; a drought to wither the grain and grapes and olives and all your other crops, a drought to starve both you and all your cattle, and ruin everything you have worked so hard to get" (Hag. 1:1–11, *The Living Bible*).

Does the above sound familiar? It describes the financial curse for the failure to obey God in the matter of tithes and offerings. The money simply does not last; it goes nowhere. God does not allow it to stretch. If your primary concern in life is fine clothes, a nice home, a fine automobile, it will be a matter of time only before your interest in God's truth will wane and you will begin to make mistakes that will bring on sore trial. Certainly you will be suffering the financial curse placed by God upon those who covet the material things of this life above obedience to God!

But now notice the second chapter of the book of Haggai:

[I]n the second year of the reign of King Darius, this message came from the Lord through Haggai the prophet: Ask the priests this question about the law: "If one of you is carrying a holy sacrifice in his robes, and happens to brush against some bread or wine or meat, will it too become holy?" "No," the priests replied. "Holiness does not pass to other things that way." Then Haggai asked, "But if someone touches a dead person, and so becomes ceremonially impure, and then brushes against something, does it become contaminated?" And the priests answered, "Yes." Haggai then made his meaning clear. "You people," he said (speaking for the Lord), "were contaminating your sacrifices by living with selfish attitudes and evil hearts—and not only your sacrifices, but everything else that you did as a 'service' to me. And so everything you did went wrong. But all is different now, because you have begun to build the Temple. Before, when you expected a twenty-bushel crop, there were only ten. When you came to draw fifty gallons from the olive press, there were only twenty. I rewarded all your labor with rust and mildew and hail. Yet, even so, you refused to

return to me," says the Lord. "But now note this: From today, this 24th day of the month, as the foundation of the Lord's Temple is finished, and from this day onward, I will bless you. Notice, I am giving you this promise now before you have even begun to rebuild the Temple structure, and before you have harvested your grain, and before the grapes and figs and pomegranates and olives have produced their next crops: *From this day will I bless you*" (Hag. 2:10–19, *The Living Bible*).

Like the people in the days of Haggai, we need to examine whether or not we are living with selfish attitudes and evil hearts. Is our first concern to satisfy the self, or to please God? That ten percent you are not giving to God, but instead spending, does not belong to you. It belongs to God. God is holding you responsible for handling it. As Haggai says, in such a selfish state of mind everything you do in service to God is contaminated—under a financial curse. You are unable to get ahead financially, unable to hold onto money. Finances are simply eaten up by one thing or another, unexpected automobile repairs, and what not. This is what a financial curse is all about. But God promises blessings for those who repent of their selfishness and obey Him. Until we wake up to this fact, we will never be able to be blessed or to serve Him acceptably.

### **What the New Testament Reveals About Tithing**

When Jesus Christ appeared on the scene and began to preach, the people were astounded. They were astonished at His doctrine (Matt. 7:28–29). They had never heard anything like it before. He was not like the scribes who simply quoted each other or some former scholar. Jesus Christ taught as one having authority—authority given to Him by God the Father. Even the religious leaders were impressed. They could not understand how such a one could be so learned and not have gone through their religious schools. The Pharisees and Sadducees did not view Christ as one of the common people—the non-religious *am ha aretz*. They viewed Him as an equal, almost as one of them at the beginning. They invited Him into their homes, something they would never do to the *am ha aretz* (Luke 7:36; 11:37; 14:1). But they gradually became disillusioned. Why? because he failed to live up to their "standard" of righteousness. He ate and drank with sinners and even allowed a prostitute to touch Him (Luke 7:39; 15:2; 19:7; Matt. 9:11). It was after the religious leaders became offended that they began to level many charges against Him, especially His "failure" to live up to their interpretation of the Law.

But search as you may, they never accused Christ of not tithing, nor did Christ ever criticize the Pharisees and Sadducees in the matter of tithing. Christ Himself said He came to uphold the Law of God. "Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfil" (Matt. 5:17). In Matthew 23:23, He told the religious leaders, "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." His criticism here was directed toward their omission of the spiritual principles of the Law, not against tithing.

### **Responsibility in the Family of God**

What does responsibility in the family of God entail? Many things, but certainly meeting our financial responsibilities before God is one of them. We are members of the body of Christ if we have been baptized and received the Holy Spirit (Rom. 8:9; 1 Cor. 12:13). Supporting God's work is a benefit to all. Notice the principle in Ecclesiastes: "Cast thy bread upon the waters: for thou shalt find it after many days" (Eccl. 11:1). Tithing, from God's viewpoint, is doing good because it is the means by which the truth is made available to others. This is why we are told, "Withhold not good from them to whom it is due, when it is in the power of thine hand to do it" (Prov. 3:27). Jesus soundly illustrated this principle in Luke 16. Notice it:

And he said also unto his disciples, There was a certain rich man, which had a steward; and the same was accused unto him that he had wasted his goods. And he called him, and said unto him, How is it that I hear this of thee? give an account of thy stewardship; for thou mayest be no longer steward. Then the steward said within himself, What shall I do? for my lord taketh away from me the stewardship: I cannot dig; to beg I am ashamed. I am resolved what to do, that, when I am put out of the stewardship, they may receive me into their houses. So he called every one of his lord's debtors unto him, and said unto the first, How much owest thou unto my lord? And he said, An hundred measures of oil. And he said unto him, Take thy bill, and sit down quickly, and write fifty. Then said he to another, And how much owest thou? And he said, An hundred measures of wheat. And he said unto him, Take thy bill, and write fourscore. And the lord commended the unjust steward, because he had done wisely: for the children of this world are in their generation wiser than the children of light. And I say unto

you, Make to yourselves friends of the mammon of unrighteousness; that, when ye fail, they may receive you into everlasting habitations. He that is faithful in that which is least is faithful also in much: and he that is unjust in the least is unjust also in much (Luke 16:1–10).

The steward was not commended because he was dishonest and was looking out for his own future interests. He was commended because he knew how to take advantage of an unfavorable set of circumstances and to turn them to his advantage. Then Jesus went on to illustrate that by using the mammon of unrighteousness wisely, by sharing its benefits in a righteous manner, one can be assured of eternal life in the kingdom of God with those who have benefitted from it. Thus, when this world and its monetary system fails they will receive you into the everlasting habitations of eternal life.

Then Jesus went on to emphasize the responsibility of handling finances in a righteous manner. To repeat, He said, "He that is faithful in that which is least is faithful also in much: and he that is unjust in the least is unjust also in much" (Luke 16:10). Those who cannot handle their finances, who cannot live within their means, and who fail to tithe as a result, are failing in that which is least. They will never be given the opportunity to handle any responsibility in the future. They have proven their inability to be trustworthy. Tithing is a test of trustworthiness. It is a responsibility that must not be taken lightly.

Paul told the Gentile converts that it was the financial support of the ministry by the Judeans that made it possible for the Gentiles to receive the truth of God. He then went on to say that, "It hath pleased them verily; and their debtors they are. For if the Gentiles have been made partakers of their spiritual things, their duty is also to minister unto them in carnal things" (Rom. 15:27). It was the duty of the Gentile converts to help the needy Judeans by making a contribution. Paul described the entire principle of tithing in 1 Corinthians 9. Notice what he wrote:

Am I not an apostle? am I not free? have I not seen Jesus Christ our Lord? are not ye my work in the Lord? If I be not an apostle unto others, yet doubtless I am to you: for the seal of mine apostleship are ye in the Lord. Mine answer to them that do examine me is this, Have we not power to eat and to drink? Have we not power to lead about a sister, a wife, as well as other apostles, and as the brethren of the Lord, and Cephas? Or I only and Barnabas, have not we power to forbear working? Who goeth a warfare any time at his own charges? who planteth a vineyard, and eateth not of the fruit

thereof? or who feedeth a flock, and eateth not of the milk of the flock? Say I these things as a man? or saith not the law the same also? For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen? Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope. If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things? If others be partakers of this power over you, are not we rather? Nevertheless we have not used this power; but suffer all things, lest we should hinder the gospel of Christ. Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel (1 Cor. 9:1–14).

What could be more plain? The New Testament is the continuation of the Old. The tithing law was changed so that the Priesthood of Melchisedec is the lawful inheritor of God's tithe. It is your responsibility to prove where this ministry is and then to faithfully carry out your financial obligation to tithe.

In 2 Corinthians 9, Paul emphasized the proper attitude in meeting our financial obligations before God. He wrote, "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 Cor. 9:6–7).

### **Will a Robber and a Thief Enter Into the Kingdom of God?**

We have already seen that God says in Malachi it is considered robbery and theft in His sight not to pay tithes and to give offerings. Paul wrote in Ephesians, "Let him that stole steal no more: but rather let him labour, working with his hands the thing which is good, that he may have to give to him that needeth" (Eph. 4:28). Is it possible this text could also include the matter of stealing tithes because that is what the failure to tithe really is? Paul emphasized:

I wrote unto you in an epistle not to company with fornicators: Yet not altogether with the fornicators of this world, or with the covetous, or

extortioners, or with idolaters; for then must ye needs go out of the world. But now I have written unto you not to keep company, if any man that is called a brother be a fornicator, or *covetous*, or an idolater, or a railer, or a drunkard, or an extortioner; with such an one no not to eat (1 Cor. 5:9–11).

The theft of tithes is a direct result of coveting. Proverbs tells us, "He coveteth greedily all the day long: but the righteous giveth and spareth not" (Prov. 21:26). So, it is the covetous who withholds tithes but the righteous who faithfully pays them. Yes, indeed, "Wealth gotten by vanity shall be diminished. . ." (Prov. 13:11). God's financial curse comes into play for those who seek wealth or the material things of this life by withholding their tithes.

Often the failure to pay tithes is the result of a lack of faith. Somehow these people feel they cannot do it. But God says to obey Him, to put Him to the test. Did He not promise to bless those who faithfully pay their tithes? He says prove Me now herewith! What does God say to the faithless, those who refuse to believe Him and His promises? Read it with your own eyes. "He that overcometh shall inherit all things; and I will be his God, and he shall be my son. But the fearful, and *unbelieving*, and abominable, and murderers, and whoremongers, and sorcerers, and idolaters, and all liars, shall have their part in the lake which burneth with fire and brimstone: which is the second death" (Rev. 21:7–8).

Will a robber or thief enter into the kingdom of God? Here is Paul's answer:

Know ye not that the unrighteous shall not inherit the kingdom of God? Be not deceived: neither fornicators, nor idolaters, nor adulterers, nor effeminate, nor abusers of themselves with mankind, Nor *thieves*, nor *covetous*, nor drunkards, nor revilers, nor extortioners, shall inherit the kingdom of God (1 Cor. 6:9–10).

Is one who is not paying his tithes a thief? According to Malachi he is a robber. There is no difference, essentially, between a robber and a thief. One who does not pay tithes is also an idolater because he places his own desires above the commandments of God.

What do we have in all our possessions that did not come from God? We brought nothing into this world and we certainly will carry nothing out. This is why Paul tells us, "For we brought nothing into this world, and it is certain we can carry nothing out. And

having food and raiment let us be therewith content" (1 Tim. 6:7–8). But notice the warning in the following verses:

But they that will be rich fall into temptation and a snare, and into many foolish and hurtful lusts, which drown men in destruction and perdition. For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows (1 Tim. 6:9–10).

While ignorance of God's law of tithing could be overlooked, once that knowledge is given, God holds us accountable. God is absolutely fair to all in His law of tithing. He requires ten percent, the same ratio for the rich as for the poor. It is a character building test God places on each of us to see if we will be faithful to His commands. Paul wrote to the Corinthians, "For to this end also did I write, that I might know the proof of you, whether ye be obedient in all things" (2 Cor. 2:9).

Brethren, we do the same by writing this letter on the matter of God's tithing law.

In Christian Love,

A handwritten signature in cursive script that reads "Raymond C. Cole". The signature is fluid and elegant, with a large initial 'R' and 'C'.

Raymond C. Cole