

Good Stewardship #5; Tithing Basics

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Jon W. Brisby
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This morning, brethren, we are going to continue this series that we have been covering during this Feast of Tabernacles on the topic of good stewardship. And as you will recall, for the first half of the Feast we have been focusing on the spiritual stewardship responsibilities that God has given to us in these lives, recognizing that God is the owner and possessor of all that exists in heaven and earth, and that we are—each one of us—stewards of God's possessions. He has given us responsibilities—obligations—as those who have been called and placed within the very Body of Jesus Christ. You and I, now, have responsibilities, and God is watching. He is paying close attention to how we are handling and managing those resources that belong to Him. And so we have already seen in the first part of the Feast the key spiritual responsibilities of stewardship concerning our calling—the most important responsibility you and I each bear—the responsibility for our calling, our conversion, and for putting God first in our lives above all else.

Secondly, then, we saw stewardship responsibilities in family relationships—the necessity of taking very seriously those duties as fathers and mothers, husbands, wives and children—because all of those things are speaking volumes to God about our application of the principles that were given for our living and to what extent we are preparing to assume incredible offices of responsibility in the very coming Kingdom of God when Jesus Christ comes to establish His government upon this earth.

And so last time we saw our responsibility as stewards within the Body of Christ—our responsibilities one toward another. We are to be concerned not only with ourselves but with all of our brothers and sisters of the common faith and to pour ourselves out as living sacrifices for each one of them—even as Jesus Christ gave us in His own personal example.

And so now, for the second half of the Feast of Tabernacles, we want to turn our attention to the physical aspects of stewardship which God is also evaluating and watching. So we have looked at the most important *spiritual* stewardship responsibilities, and now we want to look at the physical because Mr. Herbert Armstrong wrote a number of articles, as did some of the other early ministers in the Radio Church of God and the Worldwide Church of God, concerning Biblical principles which apply to our management of physical resources—the physical mammon of this world. And so we saw that we cannot put those physical things first. We have to put God first and not concern ourselves with money and with all of the things that man uses to determine, evaluate and measure his own success in life. No, we have to be spiritually oriented, not physically oriented. However, at the very same time, God has given us physical responsibilities, and all of those physical things that we have are equally His, and He wants us to manage them well. And so when we work to take care of our families, and God blesses us with physical things in order to have a home, a roof over our heads, and for our families to have food to eat, to build up a security, even a legacy for our families, all of these things are according to very strong Biblical principles. And so managing money—managing those physical things that we use to maintain our lives—is also absolutely speaking volumes to God about our preparedness to assume great and glorious spiritual offices in the coming Kingdom of God. So it is appropriate that we look at principles of managing money because managing money and finances for our families has everything to do with applying spiritual principles from the Bible.

And so this morning we are going to look at the first important key in addressing anything concerning money management—finances and all of the things that the church wrote so many articles about in years past. What then is the first important key that we need to cover? You can't even begin to talk about proper management of money according to Biblical principles, without talking about tithing. And so, for this sermon and the next, I've carved out the time to spend on the topic of tithing because in order to fulfill our obligations before God in managing His resources—which is exactly what we are doing, both in the flesh and in the Spirit—we have to talk about the obligation He gave to His people concerning tithing.

The first and most important key in having financial success is obedience to God's tithing laws. In all of the writings by Mr. Armstrong and other ministers over the years related to obtaining financial blessings, tithing was the number one ingredient. And I can tell you from my own experience, having grown up in the

church and being taught to tithe from the time I can first remember, that it absolutely has been a blessing, and God has poured out His abundance even as He promised.

So what is the simple basis for the Biblical example of tithing today? The one thing that I am not going to do is to get into a long dissertation to try and justify tithing against all of the argumentation that is being put out today by many former members of the Worldwide Church of God who have now rejected the applicability of tithing for Christians. No, I could spend several sermons in just going through and tackling it on a technical basis and trying to substantiate the original teaching by Mr. Armstrong on tithing, but that's not really what I want to accomplish, because my purpose at this Feast of Tabernacles is to use the limited time that we have left to cover the principles for those who already accept the legitimacy of tithing and are eager to hear the proper application of those tithing laws. So we are going to start by going through a simple overview of the Scriptures which certify the applicability of tithing for Christians today. But then we are going to move on to their application.

So let's begin in Malachi three and verse six. Malachi chapter 3 and verse 6: "For I am the [Eternal], I change not." So if we are serving the one and the only true God—the one who created us and placed us here, and gave us these responsibilities—we are dealing with a God who is consistent. He can be counted upon to be the same. He is not going to shift on you from one day, or one year, to the next. "I am the [Eternal], I change not; therefore ye sons of Jacob are not consumed." Why are the descendants of Jacob—referring to Israel—not consumed? Why are they not consumed—why are they not blotted out? They certainly became worthy, as all of us have become worthy, because of our sins and our rebellion against the perfect laws of God, of having our lives extinguished. Why is it, then, that we continue to live? Why is it that He continues to bless us? Why did He continue to bless the ancient Israelites? Why do the descendants of Ephraim and Manasseh today continue to enjoy many of the benefits and the blessings of the birthright promises? It's not because they are worthy. They are certainly not righteous. They have embraced every pagan ideology in the practice of their lives. So why do they still benefit? Because God made a promise to Abraham. Because God made a promise to faithful Abraham and He said, "No matter what your descendants do—no matter how bad they get—I am still going to fulfill this promise to bless them and to keep them because of your faithfulness."

It is the same promise that He reiterated to David because of David's faithfulness. "I am the [Eternal], I change not; therefore ye sons of Jacob are not

consumed." He said, "I'm going to honor my promise to Abraham, Isaac and Jacob and to David, no matter how badly their descendants behave." And that is why we continue to receive those incredible blessings even now. But they are going away. God didn't promise that they were going to continue. God *is* going to take them away. He is going to humble His people before that great and terrible day of Christ's return.

"Even from the days of your fathers ye are gone away from mine ordinances . . ." You see, they received the Truth from the beginning and they were admonished to hold fast and to keep that way without corrupting it, and they couldn't do it. The same thing has happened in God's church today—spiritual Israel. Exactly the same thing has occurred. "Even from the days of your fathers ye are gone away from mine ordinances . . ." They had the ordinances of God; they *began* with that knowledge of the Truth, and they couldn't hold on. No, they thought they were going to "grow in grace and knowledge" and they were going to do it their way—they were going to add to it and make it better.

" [A]nd have not kept them. Return unto me . . ." This is the admonition to God's people in every generation in which He has done a work. They were never criticized because they didn't do enough to grow—as in finding new doctrines and ferreting out new hidden truth. That was never what they were condemned for. It was because they wouldn't hold on to that which was revealed *from the beginning*. That was always what got God's people into trouble.

"Return unto me, and I will return unto you, saith the LORD of hosts. But ye said [yes, in their own arrogance, according to their own concept of "truth" and scholarship], Wherein shall we return?" They are saying, "What have *we* done wrong? We still love you, God. We are still doing our very best to obey you. Look at everything we've done to pour ourselves out to honor you and to serve you. Wherein shall we return?" How does God answer? "Will a man rob God?" Will a man rob God? "Yet ye have robbed me." So God just flat out says it. He says, "Ye *have* robbed me. But ye say, Wherein have we robbed thee?" Oh, they didn't believe they had robbed God at all. "Wherein have we robbed thee?" God answers: "In tithes and offerings."

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 [emphasis added].

God made an incredible promise that if His people would obey in faith and do those things that He commanded, He would give them every benefit, physically and spiritually. The problem is, it takes faith in order to obey God's Law. God's laws are not according to the natural, carnal inclinations of human beings, and especially when it comes to money. Because human beings are greedy and selfish. They are worried about their future—their security—and so every cent that they get, they want to hold on to it because they think they are going to need it to take care of themselves and save themselves. They are not willing to trust God who promises to give them all of the peace, protection and safety they need. They would rather have control themselves—to pull themselves up by their own bootstraps. So it is an incredibly difficult thing for any human being to truly learn and apply these principles.

"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 . . ." So God's house—which is His church—is funded through tithes and offerings, and God established it that way so that the Body of Christ could be edified, supported, strengthened, encouraged, and inspired through a ministry which would pour *themselves* out as living sacrifices—as ambassadors of Jesus Christ—to help that Body. And how are they going to live? How are they going to be able to apply themselves to that work if there is not some way to fund all of it? Well, God, with this ingenious method, designed the tithing laws to accomplish just that—even as they did in ancient Israel so that the Levites were supported by the tithe so that they could devote their entire service to all of the tribes of Israel. And so spiritual Israel also has those that God has called out and set apart for that divine service—for the edification of the entire Body. And it is funded through tithes and offerings.

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.

How many of you have experienced that kind of blessing? I know many of you have in past years when you faithfully tithed. And you have been the beneficiaries of those very promises, and so have I. There is no one, my dear

brethren, who is ever going to convince me that the tithing law is done away; I've lived it. I know the benefits of applying it, and I am not standing before you today to try and talk to you about the subject of tithing for the purpose of drumming up more income for this body. That is not my purpose. I'm here standing before you to tell you that this is a law that will bring to *you* benefits—spiritually, mostly, but physically as well—in obeying God.

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.

What are we talking about? God says those who faithfully tithe, with the right orientation of mind, are protected against certain difficulties that arise and become very, very devastating. It's very common, and Mr. Armstrong wrote an article on the subject years ago called, "The Man Who Couldn't Afford to Tithe," but the natural inclination is to sit down with our books and to say, "Well, this is the income I have, and these are the bills I have. I would love to be able to tithe but, boy, I just can't afford it right now. So I'm looking for that opportunity in the future when I get my financial house in a little bit better order and I get rid of some of these debts. Then I will be able to afford to tithe." And that is a very natural orientation of human beings, but, you see, God says it is robbing Him because it never was ours to begin with. And robbing God will never bring anything but curses.

But I understand the tendency and I understand the challenge. It is a faith issue. But the just *shall* live by faith. And so it does require us—as do many of the commands of God—to step out and do that which is difficult for our human minds. And one of the promises is that if we will do it—even though we can't sit down and necessarily figure out on paper how tithing can be afforded—we will be amazed over time how many unexpected emergency expenses God will save us from. If you go back and you really look at the financial picture of where you spent your money, you would probably be very surprised. And we are going to talk about that in later sermons during this Feast as well. We can't really manage our funds well unless we know where the money is going. So you have to be able to have a handle on where those funds go. But you would probably be surprised at how much of your income, before you were tithing, actually went to unexpected emergencies—things you didn't plan for, bad things that happened that you had to pour money after. And how many over the decades who have applied these tithing principles have found—even though on paper they didn't think they could afford to tithe—they ended up with more money, and they couldn't explain how or why.

Well, one of the reasons is that God actually protects us from many of those financial emergencies that come up and take us off guard, and we end up dipping into the funds we thought we were going to have for something else. That's what God is talking about here. It's one of His promises.

"I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground." Someone plants a crop as their livelihood and a storm comes through and destroys it. And yet God said, "For the one who is willing to obey and to pay me what I require—my share—then I'm going to give you more protection so that you don't lose financially like you have been." And you are going to find out that even after you pay God His tithes—if you are doing it with the right attitude and orientation (and that is critical)—you will find that the rest of the money will go farther. The rest of the assets which are yours will go farther, and you will be blessed.

. . . 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. Your words have been stout against me, saith the LORD.

Oh yes, these are the ones who say, "God is unfair to make us tithe—to take a percentage of our increase."

"Your words have been stout against me, saith the LORD. Yet ye say, What have we spoken so much against thee?" No, they don't think they have been guilty of robbing from or maligning God. "Ye have said, It is vain to serve God." And how many former members of God's church in this age have said, without realizing it or admitting it, that it is vain to serve God? They have said, "No, tithing was for the Old Testament—for the Levitical priesthood in Israel. But the New Testament church is funded strictly by freewill offerings, not by tithing." There are a number of your former brethren who now claim that. That, too, is a perversion and corruption of the faith once delivered.

"What have we spoken so much against thee? Ye have said, It is vain to serve God." They say those who continue to apply the tithing laws, as we did from the beginning, are vain and engaged in a practice which is not required of God, and is worthless. "It is vain to serve God: and what profit is it that we have kept his ordinance?" They say, "Look at all the tithes I gave to the church over all of those past years, and what did it get me?" Is that not precisely what they are saying today?

". . . and that we have walked mournfully before the LORD of hosts?" They're saying, "We gave up so much because we believed Mr. Armstrong—we believed the church—and we dutifully tithed and we made sacrifices with our families in order to be able to tithe, and look what happened, and look what it got us." And they have turned incredibly bitter. It is an absolute fulfillment of the very prophecy that is written right here in Malachi. We've seen it come to pass before our very eyes because this is a book that is a prophecy for the last-day church—that church that would exist in the time leading up to the very Second Coming of Jesus Christ. And those of you who have been in the church for a long time have seen the very fulfillment of this. If you have seen any of the writings or the words of some of these who have become embittered against the laws of God, you are seeing its very fulfillment before your eyes.

". . . and that we have walked mournfully before the LORD of hosts? And now we call the proud happy." The arrogant—the scholars of the world to whom they have turned to find justification for interpreting Scripture to say tithing is done away. ". . . now we call the proud happy [the ones that aren't tithing]; yea, they that work wickedness are set up." What is wickedness? Infraction of God's Law—denying the laws, statutes and judgements that God gave. ". . . yea, they that tempt God are even delivered." He says God has even allowed some who have rejected Him and His laws to prosper for a time.

Well, the time of that prosperity for some of those is quickly going to come to an end because He is going to make His people know that those laws are eternal. They were not temporary in nature. They apply as much to the New Testament church as they did to Old Testament Israel.

Abraham and Jacob tithed, and that was long before Mount Sinai when the Israelites were given the rules governing the Levitical priesthood. We are not going to turn to all of those scriptures. You can do that on your own. In Genesis fourteen and verse twenty we find that Abraham paid tithes of the spoils that he took in a battle with a Gentile king.

But let's go right to Hebrews chapter seven and verse one. Let's read the first several verses of Hebrews chapter 7: "For this Melchisedec, king of Salem . . ." And this is referring to Melchisedec the high priest who was Jesus Christ prior to handing that authority over to a Levitical priesthood through the descendants of Aaron. The high priesthood began with Melchisedec and then it was transferred to the physical

nation. When Israel was established by God as a royal nation, then that same God, who was Melchisedec, transferred the authority for collecting tithes to the Aaronic priesthood. For how long? For the duration of that priesthood's authority. Which was for how long? Up until the first coming of Jesus Christ upon this earth. And through His perfect sacrifice, He then qualified to become our great High Priest in heaven—to intercede for us at the very throne of the Father. And then after this transition took place, guess what? The priesthood changed from Aaron and his descendants back to Melchisedec from which it initially began. That's how simple it is, and that's what we are talking about. When Paul is explaining this to the Jews, through this letter to the Hebrews, he is explaining this transition—that the authority of the Levites to take tithes did not begin right there on Mount Sinai. No, it had always existed from the beginning of the plan. From the creation of the earth, when man was put on it, tithing was in place, as is proven by the fact that Abraham and Jacob both tithed. Now, there are many who have their explanations because those who are dead set against tithing and proving that it is not true, they have volumes and volumes of words they have written to try and rationalize their way out of it. Again, I'm not going to get into all of that. I'm assuming that I'm speaking to those who fundamentally accept the applicability of tithing.

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.

Abraham tithed to Melchisedec. This was the Being who became Jesus Christ. He was the one who interfaced with man. The Father never interfaced with human beings and never has. It was the one who became Jesus Christ who was that Melchisedec.

[F]irst being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace [other titles for Jesus Christ];
Without father, without mother . . ."

You see, we are not dealing with a human being. This is certification that you are dealing with an eternal Spirit Being who was this Melchisedec.

Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually.

What does "continually" mean? It means that it has ever been in force. It is a tithing authority; you can call it a taxing authority because that is what we are speaking of, even as our governments have a taxing authority. They have the legal right to take taxes from us, and if we don't pay them, to enforce their taxing authority. But here we are talking about the legitimate authority of God to require taxes of human beings, and that authority has always existed. But there was a transition of that taxing authority that changed for a temporary period of time, from God to the Aaronic priesthood of ancient Israel. Until, at a later time, that taxing authority was going to revert back to the original Spirit Being from which it came—and that was Jesus Christ, this Melchisedec. Verse 4:

Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. 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's where the transition happened—the taxing authority transitionally moved from Melchisedec to the Levites, and specifically to the descendants of Aaron. ". . . that is, of their brethren, though they come out of the loins of Abraham: But he whose descent is not counted from them received tithes of Abraham . . ." He's saying there was a Being who preceded these Levites. He was not born of human beings—He was Spirit—and He had the original taxing authority which Abraham understood and honored because He paid tithes.

But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better.

That means Abraham, as the physical servant of God was less. He was blessed of the better, who was Christ—that Melchisedec.

And here men that die receive tithes [referring to the Levites and the Aaronic priesthood]; but there [meaning beforehand—before that priesthood was ever established, that tithing system was already in place] he [Melchisedec] receiveth them . . .

Do you see what Paul is explaining here? He is verifying to the Jews and to the Body of Christ—for whom these words were truly written—that this transitional

power has always existed, even though it went from the Spirit to the flesh and has now come back to the Spirit, as we are getting ready to see.

And here men 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.

Oh, yes, even the Levites, who received tithes from the other tribes of Israel, also had an obligation to tithe. So, the Levites—those who were doing the ministry of the tabernacle and the spiritual service of the people—they took one tenth of all that they received in tithes from the people, and they also tithed. So it applies to the ministry as well as to a laymember.

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 . . .

He's saying, you see, the end of the story was not the establishment of the Levites and the descendants of Aaron. That priesthood only pointed to the spiritual priesthood of Jesus Christ which was going to come. That was one of the key elements that God fulfilled, and therefore, that Levitical priesthood of the flesh was transitional.

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 . . .

Yes, the priesthood *did* change because the Law said the only one who could be a priest had to be a physical descendant of Aaron. But now we realize that it's Jesus Christ—and did He not become our High Priest in heaven? Is He not the intercessor when you get down on your knees and pray to God for forgiveness of your sins? You cry out in the name of Jesus Christ, our High Priest. How is it that Jesus Christ was able to become a High Priest? Because according to the Levitical law it wasn't possible—it wasn't legal. Why? Because Jesus Christ was of the tribe of Judah, not of the tribe of Levi. And according to the Levitical law, the only one who could ever be a high priest was a Levite. So how is it that we have Jesus Christ—our great High Priest—who is a Jew? He's of Judah, not of Levi at all. Did

He break the Law? Was there some infraction that occurred here? Or does Paul answer by saying there was a transition that took place according to the very plan of God?

"For the priesthood being changed . . ." It wasn't God's immutable, spiritual laws that were changed. It was this particular aspect of laws concerning the priesthood that changed. ". . . there is made of necessity a change also of the law."

And now here is the statement that many have tried to use to say, "See, tithing was done away." They say this change of the Law that Paul was referring to was doing away with tithing—by the sacrifice and resurrection of Jesus Christ—and now, all we have to do is give freewill offerings. Is that what Paul is saying here—that the change in the Law was doing away with tithing?

What is the whole topic of this section? A change in the laws concerning who could be high priest. That's what he is talking about. He was talking about who has the authority to take taxes—the tithing system. Not doing away with the tithing system, but who has the authority to collect the tithes. That's what the topic is here in chapter seven. And he's saying, it was Melchisedec before—the Spirit Being who had no mother or father—and then it moved to the Levites, and then there was a change that took place, and that taxing authority transitioned back again to Melchisedec, who was the same Being that became Jesus Christ.

"For he of whom these things are spoken pertaineth to another tribe . . ." See, He wasn't a Levite. ". . . of which no man gave attendance at the altar." It wasn't allowed. A Jew or one of any other tribe who attempted to insinuate his ability to do that service at the tabernacle would have been struck dead by God. That's how serious it was. "For it is evident that our Lord sprang out of Juda; of which tribe Moses spake nothing concerning priesthood." No, the Jews weren't allowed to fulfill those offices of the priesthood.

"And it is yet far more evident: for that after the similitude of Melchisedec there ariseth another priest . . ." How is it, then, that Jesus Christ—a non-Levite—was able to become high priest? Because He was appealing to the authority of Melchisedec—the original High Priest—who vested that taxing authority in the Levites for a temporary period of time, but had the same authority to turn around and take it back again. That is precisely what happened.

"Who is made, not after the law of a carnal commandment . . ." Yes, the temporary priesthood is considered a carnal commandment—one of those laws that was temporary in nature. ". . . but after the power of an endless life. For he testifieth, Thou art a priest for ever after the order of Melchisedec." So Christ derives His authority to tax—to take tithes from—the people, not from the priesthood of Aaron, but by the order of Melchisedec, the original authority for taking tithes. And that's what we are under today.

Now, there are those who will say, "Well, see, Jesus Christ, who is Melchisedec [which they admit], is the only one that has the right to take tithes. Not the ministry today." But they fail to understand that a faithful minister in the Church today is acting by the authority of a delegated agent of Jesus Christ, who is the one that holds the ability—the right—to tax. That is the answer to the question, brethren. All of these who are saying that we don't pay tithes today because "that's only going to happen when Jesus Christ returns to this earth. And *then* He's going to set up the tithing system." Oh yes, they recognize that He has the right to take tithes from the people, but they don't recognize the operation of Jesus Christ on this earth today. It is a denial of Christ to say that He is not working—even through weak human beings—for the physical Body of the Church. But He certainly is, and those of you who are here believe that He is working. And so those who are receiving the inspiration of the Holy Spirit to preach and to give you the very words of life—not coming out of a human mind, but coming by the inspiration of that very Christ—and who are feeding the church, are also the delegated agents who, in the name of Jesus Christ, after the order of Melchisedec, take tithes and offerings from the people in order to provide that service. That's how God designed it to work.

God is owner of all the earth. We saw that earlier in the Feast. He possesses everything. He could, therefore, require one hundred percent of all that we produce through our labor. He would have a right to it. We *are* His slaves—He owns us all—and everything we produce belongs to Him because it comes out of that which He owns—the earth and the heavens. He could require it all, but as a benevolent, loving God He requires only ten percent. As Mr. Armstrong said in analogy, we are in partnership with God. God has made us His partners in our work.

Now, you understand how a partnership works, don't you? If you go into business with another individual, and it is a fifty-fifty partnership—you both put up equal amounts of money in order to start a business. As a fifty-fifty partnership, you would also share equally the increase, or the profits, that you both derive from conducting that business, wouldn't you? That's how it works.

Now, what if, for example, one of your responsibilities as a partner in this business is to do the accounting work for the firm? So, let's say your other partner does the sales work. He goes out in the field and he gets the customers, which helps bring in new income for the business. You take care of the office administration, handling the telephones, delivering the products, and you also take care of the accounting and the bookkeeping for the firm. But you are equal partners because you both funded the business equally to get started. You are both performing important responsibilities to make the business run and be productive. So when it comes time to settle up—when the profits roll in—how do you settle up? Each partner gets fifty percent, right? Very simple. You are the accountant because you are the one who actually takes in the money and handles it while your partner is out on the road doing the sales work for the firm. He entrusts you with the accounting responsibilities of your partnership. But when it comes time to settle up, you as the accountant who holds the money, say, "Well, you know, I've got a lot of bills and a lot of family obligations, and in order for me to pay for everything that I need in order to take care of my family, I really need more than fifty percent of the profits. And since I handle the money, I'm going to go ahead and take my partner's share and I'm going to use it to take care of all of my family needs. So when my partner comes in and he wants to know, 'Where is my check?' I will say, 'Well, I'm looking for the day, partner, when I will be able to let you have some too, but right now, I need it all.'" That wouldn't fly, would it? We recognize in that example that we would be robbing from our partner, do we not? Would that not be outright theft? You would be using your office as the accountant in the business to actually embezzle money from the operation and from your partner. You would be robbing and stealing.

There are a lot of executives in the news who are on the hook for that right now—taking what doesn't belong to them just because they happen to have physical control of the assets at the time. But it didn't belong to them. They were managing the assets as stewards of those things that belong to someone else. Well, my dear brethren, that is precisely the model that you and I are working under concerning the increase that we derive from our labors in this life. And as those who are called into the Church, who become aware of the very laws that God established for tithes and offerings, we are in exactly the same position. Just because we get the paycheck from our employer, doesn't mean that it's a hundred percent ours. God makes a *prior claim* on His tithes—His taxes. Just because we have the money in our hands, does not mean it all belongs to us. And when we do not pay our tithes, we are robbing from God. It is the same as if you said, "Well, partner, I would love to be able to pay you your share but I can't afford to do it right now. I need your money as well as

mine. So I'm going to use it. And one day I hope, when I get into a better financial situation, that I'll be able to pay you your share. But right now I can't afford to do it." Well, brethren, if that is the orientation we are going to use, we might as well take a loaded pistol, walk down to the neighborhood convenience store, and hold it up and empty the cash register because that is precisely what we would be doing.

But you and I wouldn't just be robbing some human being—an employee of a little store on the corner—we would be taking advantage of and robbing from God, the King of Heaven, who holds our lives in His hands. And as members of the Church, it is an incredible stewardship responsibility because He is watching to see how we manage those responsibilities, and I can tell you that tithing is a huge one. And it is speaking volumes to God about our preparedness to be able to handle the great, awesome offices of the Kingdom which is coming. And I can tell you, brethren, if we cannot judiciously, accurately obey the tithing laws, we *will not* be there.

And, again, I couch all of this by telling you that I'm not saying these things because I'm trying to drum up more business, like some telethon in which I'm begging for money. I am not. God has been incredibly merciful and beneficent to this little remnant body, and for the last twenty-six—almost twenty-seven—years, He has sustained us and He has kept us. You have never received a co-worker letter begging for money, have you? You have never sat and listened to sermons or announcements that pitch you to "give more; dig deeper, because we are on 'the gun lap'." You've never heard any of that in the last twenty-six years. Mr. Raymond Cole never worked that way. We simply preach the Truth that we have also been willing to live under—to practice ourselves in our own lives—and share with you those principles that apply to each one of us for our collective benefit.

I hate to use personal examples—especially of current members—but there is one example which is so phenomenal, I just have to share it. Because we do have a member who has exemplified what it is to really put themselves in the hands of God and act in faith to obey God's tithing laws. And I can tell you that it is an individual with the right orientation, and it is a phenomenal example. I'm talking about a family that became virtually destitute—living in a shack with water coming through the roof and the walls, no electricity, no running water. They were barely scraping by, and yet they faithfully set aside tithes and refused to rob God. How many of us put in that circumstance would have done so? And because this wasn't in the United States, there was not the ability for the family to be able to send money to the church, which means they kept custody of

that tithe for several years, waiting for the next opportunity for a minister to come to the area. For more than two long years this family set aside those tithes while they were living in utter poverty.

How many of us would have been able to do that without justifying the use of that tithe for food and for better housing under the rationalization that, "Well, certainly God wouldn't want me to suffer; certainly He wouldn't want me and my children to do without this or that; certainly God wouldn't want us to have to have substandard housing; certainly He would understand our plight." And I cannot tell you the effect it had on me, personally, to go and to be with that family and to have them bring out these little jars full of money that they could easily have used to provide themselves at least a little better standard of living. And, yet, they saved it dutifully and turned it over to me. That was very humbling for me.

The same individual wrote a letter to Mr. and Mrs. Raymond Cole over a year ago, and I wrote this quote down because I knew that I would use it somewhere. This was the individual's orientation, and this is what was said: "It's better to die of hunger and exposure to the elements than to use God's tithe for food and a home." How many of us have that orientation to God's laws? Probably not many.

What was the result? Did God fulfill the promise He gave in Malachi to this family? You had better believe He did. He allowed them to suffer for over two years in that circumstance without knowing how it would ever end or change or get better. But within the last twelve months that family started to be blessed incredibly. God opened up the windows of heaven and began to bless them. They have been incredibly blessed. They have their own home paid for—free and clear. They are going to be moving into it very soon—right after the Feast of Tabernacles this year. They had a groundswell of support from the local community—people embraced them. Brethren, many of you, poured out your hearts and helped them. They are in an excellent position now—experiencing the very blessings God promised to give. They didn't get them immediately though. They had to act in faith for an extended time, not knowing how it was going to work out. And, yet, they are receiving the benefits. It's an incredible example, and it is the kind of example that you and I are each going to have to live and be willing to act upon if we are going to receive those offices of stewardship in God's Kingdom.

What are these tithes that God requires? Very quickly—I don't have much time left: The first tithe. Leviticus twenty-seven and verse thirty. Leviticus 27 and beginning in verse 30:

And all the tithes of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's [a tithe is ten percent—that's what it means]: it is holy unto the LORD. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. And concerning the tithes of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

He—as the authoritative taxing power—does claim one tenth for a tithe, and He makes it Holy. That means that it is set aside and used, by the authority of God, for a Holy purpose—not for a carnal purpose. And that is for the benefit of the Church under the auspices of Jesus Christ.

Numbers eighteen and verse twenty-six. Numbers 18:26: "Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes *which I have given you . . .*" You see, the Levites didn't usurp that and take it upon themselves, it was an authority given to them by God.

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.
So the ministry is obligated to tithe as much as the laity.

And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress. Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD's heave offering to Aaron the priest.

So that is the first tithe. It is that which we use for the majority of the expenses of serving this body.

Second tithe. Is there a second tithe? There certainly is, and it is distinct from the first. Deuteronomy fourteen and verse twenty-two. Deuteronomy 14 and beginning in verse 22: "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year." And so the first thought is, "Well, isn't this just a restatement of the same tithe that we saw in Leviticus 27 and Numbers 18? Isn't this just a different way to talk about that which we call the first tithe?" No, read on. Verse 23:

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.

If this first tithe we heard about was to be paid for a holy purpose to the Levites, how could this tithe here in Deuteronomy 14 be the same one? Because the instruction for the use of this tithe is that it is not to be given to the Levites for that holy work, but to hold on to and to use to attend God's Feasts—to eat with that tithe. It can't be the same tithe. It is a different, distinct ten percent, and it is for the keeping of the Feast.

This is a certification, brethren, for the applicability of the tithing laws. It's amazing to me that we have former brethren who still believe in the law for keeping the Feast of Tabernacles and the other annual Holy Days and yet, now, they have disavowed tithing. How do we fund coming to the Feast? How did God provide the means for each of us to be here keeping the Feast of Tabernacles? Through the tithe. So if tithing is done away, how do we keep the Feast? Tithing laws and Holy Day observance go hand in hand—they cannot be broken apart—because it is through the second tithe that we keep the Feast of Tabernacles. And if tithing is done away, then the Feast of Tabernacles is done away. It's all or nothing. Verse 24:

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 . . .

Now, today, we receive most of our increase by money anyway because we are not farmers and we are not ranchers by and large. So, much of the way we are paid for our labors today is in the form of money to begin with.

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 [not "lusts after", but "desires"], 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 . . .

It's an incredible blessing that God gave: the use of a tithe that He commanded so that you can enjoy the Feasts of God. So that you, once every year, have that extra money set aside to allow you to freely enjoy the good things according to God's laws in the keeping of the Feast of Tabernacles. Why? Because it pictures the coming Kingdom of Jesus Christ when there will be that release; when there will be all of these glorious things that mankind will experience. And so He gives us a foretaste of that Kingdom every single year as we keep the Feast. And the way that He provides our ability to really enjoy it, is through a tithing system. This isn't a tithe, then, that you send to the church. It is that which you keep and use to enjoy the Feast.

But I will make the point also, brethren, that this tithe is for Feast-keeping and nothing else. And if you cannot come to the Feast of Tabernacles—a place where God has placed His name—you cannot use your second tithe at home. I ran across that in an old article by Mr. Armstrong, and I don't know that I ever had that closely in my mind and probably some of you didn't either. But he was very strong on the principle. You do not use your second tithe at home. Mr. Armstrong said that you either hold it over—especially if you don't have very much anyway because your income is low—and it will help you fund coming to the Feast next year; or else you send it in so that the church can use that to help others attend the Feast. But we don't sit at home with our second tithe and think that we are keeping the Feast. We cannot keep the Feast unless we come to the place where God has placed His name. We may have a legitimate reason for not being there—because of illness or something else. That has to be between that individual and God, and none of us are to judge. But God commands us to be here and we are obligated to obey if we possibly can. And that is where we use the tithe. We do not use second tithe at home.

The third tithe. Deuteronomy fourteen and verse twenty-eight. Deuteronomy 14 and beginning in verse 28:

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 also cannot be either the first or the second tithe because it is specifically earmarked to help the orphans, the widows and the strangers. It is not to be used to keep the Feast; it is not to be used to fund the work of the ministry—to serve the body. It's specifically for those who are in need and who meet those strict qualifications for third tithe. That's why it is not a duplication of either the first or the second command. It is a separate tithe. It is only a tithe—ten percent—taken in one out of seven years. It is a seven-year cycle in which we operate, and it is a tithe only in the third year of a seven-year cycle.

And so in every year, God claims twenty percent of our increase—ten percent for the first tithe and ten percent that you hold and use to keep the Feast, the second tithe. And then once every seven years there is a third tithe of ten percent.

Now, in the next message, we are going to get into the details and we are going to go through and show how to apply the use of those tithes, and hopefully I can answer a lot of questions concerning this seven-year cycle, as well as to go through some of the controversies concerning applying those tithing laws. We will get into that in the next sermon.