

THE HONOR DUE TO GOD

THOUGHTS ON TITHES AND OFFERINGS

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Originally published as:
Bible Students' Library, June 4, 1889

Fonts used:
Liberation Sans Narrow
Linux Biolinum G
Linux Libertine G



February 2016
www.srac.info
www.practicaprophetica.com

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THE HONOR DUE TO GOD

Luke 10

²⁵ And, behold, a certain lawyer stood up, and tempted him, saying, Master, what shall I do to inherit eternal life?

²⁶ He said unto him, What is written in the law? how do you read?

²⁷ And he answering said, You shall love the Lord your God with all your heart, and with all your soul, and with all your strength, and with all your mind; and your neighbor as yourself.

²⁸ And he said unto him, You have answered right; this do, and you shall live.

There are very many degrees of service which we may render to God, but there is only one that is acceptable to him, and that is undivided service. God requires that all the faculties both of body and mind shall be consecrated to him; he will accept nothing less.

We are to regard ourselves and all our talents, both of mind and means, as belonging to him without reserve. It is a rare thing to find one who realizes the full extent of the claims that God makes upon us. Our minds have been so warped by selfishness that it is difficult to even conceive of such perfect service as the law requires, and much more so to do it.

It should be the great object of every person to have his spiritual discernment so quickened that he may be able to comprehend the completeness of service that God requires of him. It could not be any more forcibly stated than it is in the text above quoted, but to understand and carry out all the details is the work of a lifetime.

But it should be constantly borne in mind that God does not make this claim upon us arbitrarily, and without sufficient

reason. He claims no more than is his just due. In *Revelation 4* we find the basis of God's claim upon his creatures as follows:

Revelation 4

¹¹ You are worthy, O Lord, to receive glory and honor and power: for you have created all things, and for your pleasure they are and were created.

It is because God has created us that he has a right to our service. This fact is made very prominent in the Bible. Why should we serve Jehovah, rather than the gods which the heathen worship? Because God created us and all things that we enjoy, and they did not. Paul says:

1 Corinthians 8

⁵ There be gods many and lords many,

⁶ But to us there is but one God, the father, of whom are all things, and we are in him.

The psalmist says:

Psalms 100

² Serve the Lord with gladness: come before his presence with singing.

³ Know you that the Lord he is God; it is he that has made us, and not we ourselves; we are his people, and the sheep of his pasture.

Not only does he give to all "life, and breath, and all things," but "in him we live, and move, and have our being." *Acts 17:26-28*. If we had made ourselves, or could by our own aided efforts maintain our existence for a single moment, we would be under no obligation to any being; but since we are indebted to God not only for life, but for all that is necessary for its continuance, common gratitude requires us to render him all the service of which we are capable, for it is impossible for us to do as much for him as he has done for us.

Some may cavil at the expression,

"You have created all things, and for Your pleasure they are and were created."

But such persons forget that what is for the pleasure of God, is for our highest good. They forget the possibilities of a life which he has given us; that is only preparatory to a life that shall never end, a life filled with joys of which it is impossible for the mind of man to conceive.

It is the Father's "good pleasure" to give us the kingdom that shall have no end. The service of which the lawyer spoke, and of which Christ approved, is summed up in one word, "godliness," and of this Paul says:

1 Timothy 4

⁸ ...godliness is profitable unto all things, having promise of the life that now is, and of that which is to come.

It is only because men lose sight of what God is doing and propose to do for them, that they refuse to render him the service which is his due.

But love to God must be expressed in some tangible form. The love that consists merely of a dreamy sentimentality, and indefinable "good feeling" that is dissipated by a call to the performance of some duty, comes far short of the love that will win eternal life. True love consists in doing, not in simple feeling; and words and protestations of affection are of little value unless accompanied by corresponding deeds. Said the Saviour:

John 14

¹⁵ If you love, keep my commandments.

And again:

Luke 7

⁴⁶ Why do you call me, Lord, Lord, and do not do the things which I say?

The apostle John also says:

1 John 2

³ And hereby do we know that we know him, if we keep his commandments.

also,

1 John 5

³ For this is the love of God, that we keep his commandments.

When the lawyer quoted,

Luke 10

²⁷ You shall love the Lord your God with all your heart...

the Saviour replied,

²⁸ You have answered right; do this and you shall live.

There is something for us to do as well as to feel. A person can no more love God and fail to manifest it by deeds, than he can live without breathing.

But before we can manifest our love to God by deeds, we must know what would please him; and he has therefore specified the ways by which he would have men express their love for him, so that they can have no excuse for taking a course of which God disapproves, under the impression that they are pleasing him. Following are two of the ways in which we may honor God and show our love for him:

1. Isaiah 58

¹³ If you turn away your foot from the Sabbath, from doing your pleasure on my holy day; and call the Sabbath a delight, the holy of the Lord, honorable; and shall honor him, not doing your own ways, nor finding your own pleasure, nor speaking your own words;

¹⁴ Then shall you delight yourself in the Lord; and I will cause you to ride upon the high places of the earth, and feed you with the heritage of Jacob your father: for the mouth of the Lord has spoken it.

2. Proverbs 3

⁹ Honor the Lord with your substance, and with the first-fruits of all your increase;

¹⁰ So shall your barns be filled with plenty, and your presses shall burst out with new wine.

By these two texts we see that God requires us to devote to him a portion of both our time and our means. Of our time he requires one-seventh; of our means one-tenth. We shall proceed to show that these requirements are exactly similar; that the same reasons exist for each; that both are explicit and unconditional; and that the same degree of guilt attaches to the neglect of one as to the other. In comparing them we shall give a few leading facts in regard to the Sabbath, and then consider the tithe in its various relations.

The Sabbath

1. It is based on the right of property.

Our time, as well as ourselves, belongs to God; but he reserves only one-seventh for himself, leaving the rest to us. We may devote a part of the six days to him, and we ought to, but we are not allowed to appropriate any portion of the seventh to our own use. Of it, God says:

Exodus 20

¹⁰ But the seventh day is the sabbath of the Lord your God...

He calls it:

Isaiah 58

¹³ ...my holy day.

It is obvious, then, that if we should appropriate any of this time to our own use, we would be guilty of theft. When the people violated the Sabbath, God said that he was “profaned among them.” *Ezekiel 22:26*. That being said he was robbed of his honor, and treated with contempt.

2. The Sabbath existed prior to the Jewish dispensation.

There is nothing in it of a ceremonial nature. God claimed it as his own in the beginning. See *Genesis 2:2-3*.

3. It still exists today.

Since the Sabbath existed before and during the Jewish dis-

pensation, it cannot have been affected by the close of that dispensation, and hence must exist today in as full force as in the beginning. This is what we would naturally expect, and we have direct testimony to that effect.

Our Saviour positively affirmed that not one jot or one tittle of the law should pass away. *Matthew* 5:17-19. He kept the Sabbath himself, *Luke* 4:16; *John* 15:10; and showed that his true disciples would be keeping it at the time of the destruction of Jerusalem, nearly forty years after the Jewish dispensation closed. *Matthew* 24:20.

We have already referred to *Ezekiel* 22:26; if it were necessary, we could easily show that this chapter has reference to the last days,—our own time. The Lord says: “You have despised my holy things, and have profaned my Sabbaths,” verse 8; but the Sabbath could not be profaned by wicked men, if it were not sacred; therefore it exists as sacred time in the last days.

The Tithe

The above propositions hold good in regard to the tithe.

1. It also is based on the right of property.

God created all things; they are his. The psalmist says:

Psalm 24

¹ The earth is the Lord's and the fullness thereof; the world, and they that dwell therein.

Again the Lord speaks for his servant:

Psalm 50

¹⁰ For every beast of the forest is mine, and the cattle upon a thousand hills.

¹¹ I know all the fowls of the mountains; and the wild beasts of the field are mine.

¹² If I were hungry, I would not tell you; for the world is mine, and the fullness thereof.

Haggai 2

⁸ The silver is mine, and the gold is mine, says the Lord of hosts.

We may gain some of this world's goods for ourselves, but it is God who gives us power to get wealth. *Deuteronomy* 8:18; it is he that "gives us all things richly to enjoy." *1 Timothy* 6:17. Without God, we could not exist a single moment; we are utterly dependent on him for "life, and breath, and all things." *Acts* 17:25.

But, as with time, so with property, God has reserved a portion for himself. That which he claims is one-tenth; the other nine-tenths he places entirely at our disposal. We may and should devote a portion of this to the Lord, and hold it all subject to his call; but we have nothing to do with any part of the tithe, except to pass it over to the Lord.

Leviticus 27

³⁰ And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's; it is holy unto the Lord.

Compare this verse with the fourth commandment:

Exodus 20

¹⁰ ...the seventh day is the Sabbath of the Lord your God; in it you shall not do any work.

The same words are used concerning the tithe that are used in regard to the Sabbath, and it must, therefore, be equally sacred with the Sabbath. "It is the Lord's."

Since the tithe belongs wholly to God, it needs no argument to prove that if we use it, or any part of it, ourselves, we are guilty of robbery. This is a self-evident fact; but lest any should doubt it, we will quote the Lord's own words:

Malachi 3

⁸ Will a man rob God? Yet you have robbed me. But you say, Wherein have we robbed you? In tithes and in offerings.

These are solemn words. Reader, do they apply to you? We shall come back to this point again.

2. The tithe is not peculiar to the Jewish dispensation.

By reading God's instruction to the Jews, on this subject, we learn some things that we would not otherwise know; but the tithe did not originate with the Jews. God said to the Jews:

Leviticus 27

³⁰ And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord.

Notice he said, "the tithe *is* the Lord's," not "shall be the Lord's." The tithe was the Lord's before the Jews had an existence; the Lord simply refreshed the memory in regard to the fact.

Turn to *Genesis* 14, and you will there find recorded a transaction that took place in the patriarchal age. The facts are these: Lot, Abraham's nephew, lived in Sodom. Several kings made war against the kings of Sodom and Gomorrah, and, having conquered them, took all their goods. Among the prisoners was Lot.

When Abraham heard this, he pursued and attacked the victorious army, and recovered all the booty and captives that they had taken. As he was returning from the slaughter of the kings, he was met by Melchizedec, king of Salem, who brought forth bread and wine. Melchizedec was "the priest of the most high God," and he blessed Abraham. To him Abraham gave tithes of all that he had gained. See *Genesis* 14:17-20; *Hebrews* 7:4.

This was four hundred years before the covenant was made with the Jews, and nearly two hundred years before Judah, from whom the Jews received their name, was born. It is true that this is the first instance on record of the payment of tithe, but we are not told that the system of tithing was instituted

here; and since the same conditions existed before this time that did afterwards, we must conclude that tithes were paid from the beginning.

3. The tithing system exists today.

Since the tithing system, like the Sabbath, existed before the Jewish dispensation, it also must exist still, unaffected by any changes that have been made. And here also we have the most positive testimony. In *Matthew 23* we find the following language of Christ:

Matthew 23

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

He did not rebuke them for paying tithes, for he plainly says that they ought to do so; but he rebuked them for their hypocrisy. They were scrupulous about paying tithes, because that was something that could be seen; they could take care that everybody should know that they performed this duty, and thus they would gain a reputation for piety and devotion to God.

But when it came to heart-service,—judgment, mercy, and faith,—they could not make so much of an outside show, and therefore they omitted it. It was for this hypocrisy that the woe was pronounced upon them. They could not atone for the neglect of one duty by the strict performance of another; for both were essential.

A NEW COVENANT ORDINANCE

We have seen that besides honoring God in a general way with our means, we are called upon to honor him with the first-fruits of all our increase—to devote a tithe to God. We showed that it rests upon the same foundation as the Sabbath, and is as binding on men. The payment of tithes dates from long before the Jews were called as God’s peculiar people, and is one of those things which our Saviour said ought to be done.

Perhaps we do not always grasp the full force of that word “ought.” Webster says it denotes “obligation to duty,” “moral obligation.” When, therefore, Christ said, “These ought you to have done, and not to leave the other undone,” it was the equivalent to a command. In effect he said,

“It is your duty not only to do judgment, mercy, etc., but also to pay tithes.”

Reader, do you profess to love the Lord? remember that he has said:

Luke 6

⁴⁶ Why do you call me, Lord, Lord, and do not do the things which I say?

There is one more thought which we will present as showing that tithing is not a Jewish but a Christian doctrine. We turn to the case of Abraham returning from the slaughter of the kings. *Genesis* 14. When Melchizedek, king of Salem, and “the priest of the Most High God,” came forth, Abraham gave him tithes of all that he had gained.

In the seventh chapter of *Hebrews*, the apostle Paul, in the course of an argument based on this circumstance, to show the superiority of the Melchizedek priesthood, makes inciden-

tally a strong argument on the obligation to pay tithes:

Hebrews 7

⁴ Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.

⁵ 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;

⁶ But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.

⁷ And without all contradiction the less is blessed of the better.

⁸ And here men that die receive tithes; but there he receives them, of whom it is witnessed that he lives.

⁹ And as I may so say, Levi also, who receives tithes, payed tithes in Abraham.

¹⁰ For he was yet in the loins of his father, when Melchizedek met him.

The argument for tithing, which is none the less forcible because it is brought in incidentally, to illustrate another point, is as follows:

- Under the Mosaic law the tribe of Levi, which was appointed for the service of the sanctuary, received tithes of the people.
- The tribe of Levi was, therefore, superior in rank to the other tribes.
- Abraham was the father of all the Jewish tribes, and consequently he was greater even than Levi. The Jews regarded Abraham with peculiar reverence.
- But Melchizedek was greater even than Abraham, as is shown by the fact that he received tithes of Abraham, and blessed him. *Hebrews* 7:4, 6, 7. Abraham had the promises of God, yet Melchizedek blessed him, and the act of blessing implies superiority of age for rank, as Paul says, "And without all contradiction the less is blessed of the better."

- Abraham was himself a priest, empowered to offer sacrifices, as were all the patriarchs, yet he was inferior to Melchizedek, “the priest of the Most High God.”

And from this Paul concludes that the priesthood of Melchizedek was far superior to that of Levi.

But what has this to do with tithing? Just this: The Melchizedek priesthood received tithes. Christ is now, our priest, but as he is

Hebrews 6

²⁰ ...made a priest forever, after the order of Melchizedek.

See also *Hebrews* 7:21; *Psalms* 110:4, we also are under the Melchizedek priesthood, as was Abraham, and therefore we are under obligation to pay tithes, as well as he was. For if it was necessary that those living under the Levitical order should take tithes, it is far more necessary that we should do so who live under the order of Melchizedek, since the Levitical priesthood itself, and the person of its head, paid tithes to Melchizedek.

And this point is enforced by Paul when, evidently referring to Christ, he says:

Hebrews 7

⁸ And here men that die receive tithes; but there he receives them of whom it is witnessed that he lives.

We have now given sufficient evidence, we think, to show that Christians are under obligation to pay tithes. Other points will be noticed, however, as we consider various questions that arise in regard to the tithe. The first thing that will claim our attention is the question as to what the tithe is.

What the Tithe Is

When Abraham paid tithes to Melchizedek it is said:

Genesis 14

²⁰ ...he gave him tithes of all.

The “all” refers to the spoil which he had captured from the kings. The remaining nine-tenths, less the amount that the young men that had accompanied him had eaten, Abraham turned over to the king of Salem. See verses 22-24. It should be particularly borne in mind that the tithe was taken from the whole amount, verse 20, without regard to what may have been taken out, and that the support of the servants while on the march came from the nine-tenths.

Since Abraham generously refused to keep anything himself, the king of Sodom received nine-tenths of the spoil, less the portion which Abraham’s confederates took.

Another point in connection with this circumstance should not be overlooked. The spoil that Abraham recovered originally belonged to the king of Sodom. Although it was now his, as the king of Sodom himself admitted, verse 21, Abraham refused to consider it so, and persisted in returning it to its original owner, lest he should seem to be under obligation to the king of Sodom. Here is the conversation:

Genesis 14

²² And Abram said to the king of Sodom, I have lift up mine hand unto the Lord, the most high God, the possessor of heaven and earth,

²³ That I will not take from a thread even to a shoelatchet, and that I will not take any thing that is yours, lest you should say, I have made Abram rich;

²⁴ Save only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion.

Now mark, Abraham had sworn that he would not take any thing that belonged to the king of Sodom, except the portion for the young men, and yet he took out one-tenth to give to Melchizedek. What does this show?

It shows that Abraham regarded the tenth as belonging solely to God, no matter in whose hands it might be. The king of Sodom had never paid any tithe on this property, and so

Abraham, when it came into his possession, promptly gave the Lord his tithe. And in so doing he acted perfectly consistent with his determination to restore to the king of Sodom all his property; for the tithe had always been the Lord's, and the king of Sodom had never had any just claim on it.

We come down about one hundred and twenty-five years, and we find Jacob fleeing from his brother Esau, as recorded in *Genesis* 28. One night on his journey he slept and dreamed that he saw a ladder reaching from earth to heaven, upon which the angels of God were ascending and descending. It was here that God renewed the promise that he had made to Abraham and Isaac. When Jacob awoke, his heart was touched, and he felt solemn. The result is stated in the following words:

Genesis 28

²⁰ 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,

²¹ So that I come again to my father's house in peace; then shall the Lord be my God;

²² And this stone, which I have set for a pillar, shall be God's house: and of all that You shall give me, I will surely give the tenth unto You.

It is worthy of note that Jacob's past life had been very faulty. It was in consequence of his deceptions that he was now fleeing for his life. And now when he turns to the Lord, and resolves to serve him henceforth the first thing in his mind is that he will pay tithes. Surely Jacob must have had some instruction as to the importance of tithing, even though he may not have carried it out heretofore.

Some persons seem inclined to sneer at this vow of Jacob's, and say that he was trying to make a sharp bargain with the Lord. Such an idea can only come from a very superficial reading of this chapter. When Jacob said, "If God will be with me, and keep me in this way that I go," etc., he was only re-

peating what the Lord had already promised:

Genesis 28

¹⁵ And behold I am with you, and will keep you in all places
wherever you go, and will bring you into this land.

This, with the two preceding verses, was a great promise on the Lord's part; and Jacob, filled with gratitude, solemnly entered into a covenant with God, promising to serve him; and in the promised service the payment of tithes occupies a prominent place.

CHAPTER THREE

WHAT THE TITHE IS

But now to the main point, as to what the tithe is. Read it again verses 20-22, already quoted. Upon how much of the property that he might receive did Jacob promise to pay tithes?

Genesis 28

²² ...of all that You shall give me, I will surely give the tenth unto You.

And now notice particularly that Jacob did not say that he would first pay his expenses—provide himself with food and clothing, and then give a tithe of the remainder to the Lord. Not at all.

Read verse 20, and you will see that Jacob did not expect to amass great wealth in Syria; all he asked for was bread to eat and raiment to put on; and this was the “all,” of which he promised to give a tenth to Lord. According to the word, if he had earned only a bare living, one-tenth of it was to be returned to the Lord.

From these two cases, then, we may learn that before we use any part of our income, even for the absolute necessities of life, we must take out a tenth of the whole for the Lord. We have also direct testimony to this effect, in these words:

Proverbs 3

⁹ Honor the Lord with your substance, and with the first-fruits of *all* your increase.

Many persons who believe it is their duty to pay a tithe, fail to give the Lord all that is his due. We may rob God by withholding a part of the tithe as well as by withholding the whole. When, through the prophet Malachi, God accuses the people of robbing him in tithes and in offerings, he says,

Malachi 3

¹⁰ Bring *all* the tithes into the storehouse.

We cannot effect a compromise with God, and satisfy Him with the performance of only a part of our duty.

Redeeming the Tithe

As brought to view in:

Leviticus 27

³¹ And if a man will at all redeem aught of his tithes, he shall add thereto the fifth part thereof.

³² And concerning the tithe of the herd, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy unto the Lord.

³³ He shall not search whether it be good or bad, neither shall he change it; and if he change it at all, then both it and the change therefore shall be holy; it shall not be redeemed.

It will be seen that this applies to the tithe when it is paid in kind, and not when it is money, since between two equal sums of money there can be no choice. It is true that verse 31 may apply to money; but it is evident that the object of this instruction is to show that the Lord did not intend that anybody should use the tithe at all, for no one would choose to pay twenty per cent for the use of tithe money, when he could get other at a far less rate of interest. The Lord did not stipulate that anybody who used the tithe should add to it a fifth part when it was paid in, because he wished to extort usury, but in order that men might not be tempted to use that which is not their own.

The fact that God does not design that persons should use the tithe at all in their own business, appears still more clearly when we consider verses 32, 33 as quoted above. From Maimonides, a Jewish writer, we learn the method taken to avoid partiality in tithing the increase of the flocks:

All the lambs were gathered into a fold in which was a door so small that but one lamb could pass out at a time. The

dams were placed without, so that the young, hearing their bleating, would go out of the fold of their own accord to meet them, for no one was allowed to lead or drive them out. The owner stood outside with a rod dipped in red coloring matter, and with this he touched every tenth lamb that passed out. This was called causing them to pass under the rod (*Leviticus* 27:32).

By the above means the tendency to select the poorest animals for the tithe was avoided. If, however, the owner took any measures to prevent an animal that he prized from being marked, by the tithing rod, or, after it had been marked, sought to keep it and put another and perhaps a poorer one in its stead, both the one that had been marked, and the one which he had thought to give in its stead, were to be given to the Lord. If this would not prevent anyone from tampering with the Lord's tithe, it is difficult to see what would have done so; and it is certain that this was the sole design of such a regulation.

This seems to be a complete answer to the question whether when we have tithe that is not yet paid into the treasury, and have no ready money of our own, we may use the tithe in an emergency, and afterward pay it back. Most assuredly we may not.

If a man has money placed in his hands in trust for another, and he uses it in his own business, he is called an embezzler, if his act is discovered. It may be that he designed to pay it back, but this makes no difference in the eyes of the law. He may have done the same deed many times before he was found out, and each time succeeded in replacing the money, but his guilt was as great the first time as the last. The crime consists in the deed itself, and not in being found out.

Object of the Tithe

But few words are needed on this point. From the statement in *Leviticus* 27:39, "The tithe is the Lord's," we must con-

clude that it is to be used only in his service; and if used in his service, it must, of course, be bestowed upon his servants. No one will deny the right of those who preach the gospel to “live of the gospel;” and it is not within the province of this argument to discuss that point.

The only question for us to consider is, How shall their living be secured? From the instance of its use that are recorded in the Bible, the tithe seems to have been designed wholly for the support of the ministry. Abraham paid his tithe to Melchizedek, the priest of the Most High God. Under the Levitical law, the tithe went for the support of the tribe of Levi, who were engaged in work pertaining to the sanctuary:

Numbers 18

²¹ 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.

They, in turn, were to devote a tenth of that which they received to the Lord, and this was to be given to the high priest, to be shared, no doubt, by his assistants, See *Numbers* 18:26-28. So much for direct testimony. We shall show later that other objects were provided for in other ways, thus proving on the principle of exclusion that the tithe was designed solely for the support of the ministry.

Although the object of the tithe was well known to all, it is certain that the individual never disposed of his own tithe, further than to bring into the treasury. When Nehemiah was restoring the worship of God, he cleansed the chambers of the temple, and brought in the holy vessels. Then he says:

Nehemiah 13

¹⁰ And I perceived that the portions of the Levites had not been given them; for the Levites and the singers, that did the work, or fled everyone to his field.

¹¹ Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place.

¹² Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries [margin: storehouses].

¹³ And I made treasurers over the treasuries...and their office was to distribute unto their brethren.

That the tithe is to be brought to one place, and distributed from thence, is proved by:

Malachi 3

¹⁰ Bring you all the tithes into the storehouse, that there may be meat in my house.

Every man is under solemn obligation to pay tithes, but no individual has any right to dispose of it according to his own notions. "It is the Lord's."

And right here we wish to emphasize the fact that, strictly speaking, we cannot "give" a tithe. We cannot give what does not belong to us, and the tithe is the Lord's. Earthly Governments, in consideration of the protection they afford to the lives and property of their citizens, collect taxes for the support of their officers; but men do not speak of "giving" their taxes, nor do they usually take credit to themselves for liberality, when they have paid them.

In God's government the same plan exists. In return for the protection and many blessings that God bestows upon his creatures, he demands a tithe of all their increase, which may be considered as the taxes of his Government. But let it be distinctly understood that the church levies no taxes; the tax is levied by God himself, nor does he compel men to pay. Each one must decide for himself whether or not he will thus honor God. There is no compulsion; but the punishment for dishonoring God in this regard, though delayed, is nonetheless sure.

It is evident from what we have just said, that a man can by no means be called liberal merely because he pays his tithe, no matter how great it may be. The wise man says:

Proverbs 11

²⁵ The liberal soul shall be made fat; and he that waters shall

be watered also himself.

Now while it is true that blessings will follow the strict payment of the tithe, it is clear that that is not what is meant here, for paying tithes is not liberality in any sense of the word.

Offerings

In addition to their tithes, the Israelites spent much in offerings. There were special offerings, such as sin-offerings, peace-offerings, and thank-offerings. The name of each of these is sufficiently descriptive. For the law in regard to them, see *Leviticus* chapters 4, 5 and 7.

The point to be remembered is that these sacrifices cost something, the cost of varying with the wealth or position of the one making the offering. Those ancient Jews had no idea that a man could profess to be a religious man for a score of years, and yet contribute nothing to the cause. And they really seemed to think that there was something disreputable in dead-head worship, even when they could worship for nothing as well as not.

When there was a plague upon Israel on account of David's sin in numbering the people, the prophet directed the king to "rear an altar unto the Lord in the threshing-floor of Araunah the Jebusite." *2 Samuel* 24:18. Accordingly David went up, and was met by Araunah, to whom he told his errand.

2 Samuel 24

²² And Araunah said unto David, Let my Lord the king take and offer up what seems good unto him: behold, here be oxen for burnt sacrifice, and threshing instruments and other instruments of the oxen for wood.

²³ All these things did Araunah, as a king, give unto the king. And Araunah said unto the king, The Lord your God accept you.

Imagine now that you hear David say,

“How providential! Here is everything ready; I could worship God, and it will not cost me a farthing!”

But no; David had a better idea of what true worship is.

2 Samuel 24

²⁴ And the king said unto Araunah, Nay; but I will surely buy it of you at a price...

That, you say, was very natural; the king did not want to be under obligation to anybody. But it was not because he was averse to receiving a gift that he refused Araunah's offer; there was a principle involved. Here is his reason:

²⁴ ...Neither will I offer burnt offerings unto the Lord my God of that which costs me nothing.

And the result was:

²⁴ ...So David bought the threshing-floor and the oxen for fifty shekels of silver.

We hear much about the superior privileges of the Christian dispensation; of the increased light that we enjoy. Very true; but do we realize the responsibility that these rich blessings bring? If the ancients had such exalted ideas of the sacredness and importance of the worship of God, what ought we to do? Do we appreciate the blessings that God is showering upon us without measure? Gratitude will show itself in a tangible form as well now as it would three thousand years ago.

It is true that “salvation is free,” but is it any freer now than it was then? Did the patriarchs and prophets buy their salvation with their tithes and offerings? Did not they obtain pardon for sin through Christ alone, as well as we? Most certainly.

All that they could do or give would not purchase the pardon of a single sin, and this they knew; but they had a deep

sense of the amazing love of God in holding out to them a free pardon through Christ, and their hearts overflowed with gratitude.

Salvation is indeed free, but it has cost a price beyond the comprehension even of angels, and when men begin to realize its value, they will not be anxious to avoid making sacrifices, but, with David, their cry will be,

Psalm 116

¹² What shall I render unto the Lord for all his benefits toward me?

¹³ I will take the cup of salvation, and call upon the name of the Lord.

¹⁴ I will pay my vows unto the Lord now in the presence of all his people.

CHAPTER FOUR

OFFERINGS

We have seen that the tithe is to be used solely for the purpose of supporting the ministry; but money is required for various other purposes in the cause of God, besides this. Therefore we find in the Bible that offerings were made for special purposes.

Buildings

In the 25th chapter of *Exodus* we have an instance. The people needed a sanctuary, where they could worship God. Did they vote to reserve a portion of the whole of their tithe for this purpose? No; the Lord directed them as follows:

Exodus 25

² Speak unto the children of Israel, that they bring me an offering; of every man that gives it willingly with his heart you shall take my offering.

⁸ And let them make me a sanctuary; that I may dwell among them.

The intervening verses tell of what the offerings were to consist. Remember that these offerings were all to be given willingly, with the heart. The Lord takes no pleasure in service grudgingly performed. Paul says,

2 Corinthians 9

⁷ Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity; for God loves a cheerful giver.

In the case under consideration we have an example of the results of such giving; for that the children of Israel did give cheerfully and willingly is stated in *Exodus* 35:20-29. And here is the result:

Exodus 36

⁴ And all the wise men, that wrought all the work of the sanctuary, came every man from his work which they made;

⁵ And they spoke unto Moses, saying, The people bring much more than enough for the service of the work, which the Lord commanded to make.

⁶ 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.

⁷ For the stuff they had was sufficient for all the work to make it, and too much.

The same plan was pursued when the temple was to be built. See *1 Chronicles* 29:1-9. The people did not take their tithes, but brought offerings; and it may not be amiss to note right here, for the emulation of modern church builders, that these places of worship were entirely paid for before they were built.

What a contrast this presents to modern giving! Who ever heard of a similar instance among any other people? Here there was nothing like a fair, or an oyster supper, or a strawberry festival, by which people now coax unwilling dimes from the pockets of worldlings and professors alike, for the benefit of the church.

We do not read that Moses went around to remind the people of their duty, and urge them to help the good work along; but “the children of Israel brought a willing offering.” We are forced to the conclusion that when people need urging even to make a pledge to help on in the cause, and then need continual reminders of their obligation, there must be a great lack of that cheerful readiness to give that is so pleasing to God.

Now we will compare with this an incident in connection with the tithe. When Hezekiah came to the throne of Israel, he found things in a very bad condition. The temple of the Lord was forsaken, and the people were worshiping idols. In 2

Chronicles, chapters 29 to 31, we have an account of the restoration of the true religion by Hezekiah. He revived the ancient worship, and brought the priests and Levites back to their service in the temple.

But of course the treasury was empty, for while the people were worshipping idols, they did not pay their tithe. But Hezekiah gave commandment to set aside the portion of the Levites, and the people came promptly forward and did their duty. The record says:

2 Chronicles 31

⁵ And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits 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.

For four months the people continued to bring in their tithe, laying them in heaps, and then Hezekiah and the princes came to see what had been done.

⁹ Then Hezekiah questioned with the priests and the Levites concerning the heaps.

¹⁰ 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 has blessed his people; and that which is left is this great store.

Now what did the people do? Did they stop bringing in the tithes, because there was enough on hand? We read further,

¹¹ Then Hezekiah commanded to prepare chambers in the house of the Lord; and they prepared them,

¹² And brought in the offerings and the tithes and the dedicated things faithfully.

That is, instead of stopping, they made additional room in which to place the tithes, and continued bringing them in. This is just what we should expect from those who realize the sacredness of the tithe. "The tithe is the Lord's," and must be restored to him, whether it is little or much.

We have heard of men who would stop paying their tithe because it seemed to them that there was enough money in the treasury to supply all present wants. We have known others to stop paying because they have not received as much ministerial labor in their churches they thought was their due. Others refuse to pay because someone has wronged them; and there is no limit to the excuses that may be made to evade the payment of the Lord's portion, when the individual does not want to pay. But no excuse will avail.

Suppose that the people have done their duty, as the Israelites did, and have been blessed in consequence, as they were. According to the promise (*Proverbs 3:9-10*) the Lord has given them abundance, because they have honored him. Now shall they say,

"We have done enough; the Lord has received all he needs"?

That would not only be foolish, but positively wicked. Yet that is just what some people do. Perhaps the Lord has designed a much greater work than has been done, and is preparing in this way the means with which to carry it forward; but men, by withholding his due, say, there is enough being done; and while they profess to want to see the cause advance, and may even pray for its prosperity, they stand in the way of its advancement.

We would not deal in this way with a neighbor. If we owed the man a sum of money, we would not think of refusing to pay it to him, on the ground that he was already well provided for. And if we should do so, our creditor would soon take steps to compel us to give him his due, and we would be made to understand that the fact that he was rich would not absolve us from a just obligation.

Why will men deal more honestly with their fellow-men than with their Maker? Is it because God is seemingly indifferent, and does not at once present his claim? And in that

case, are we to judge that these same ones would defraud their neighbors, if they could do so without fear of prosecution? Think of it in this light; but always remember that God keeps an account, and, although it may be after a long time, he will surely reckon with his servants.

And yet it should not be for this reason alone that we give the Lord his due. Remember the privileges that we enjoy, far exceeding those of the ancient Jews, whose liberality has never been exceeded by any people. Christ said to Simon, that

Luke 7

⁴⁷ ...to whom little is forgiven, the same loves little.

And by the same rule, he to whom much is forgiven, will love much, unless he fails entirely to realize what has been done for him. When we realize the infinite price that has been paid for our redemption, we shall be able to sing from the heart the words,

Were the whole realm of nature mine,
That were a tribute far too small;
Love so amazing, so divine,
Demands my life, my soul, my all.

Church Expenses

Although the tithe was set apart for the support of those who were connected with the tabernacle, it was not used for the running expenses, nor for repairs. In *Exodus* 30:11-16 we find a statement as to how the running expenses of the sanctuary were met. The Lord had a special claim on every one of the people, and therefore it was required that each one should make an offering to the Lord of half a shekel, as a sort of ransom for himself. The rich were not to give more, nor the poor to give less. This offering was applied thus:

Exodus 30

¹⁶ And you shall take the atonement money of the children of Israel, and shall appoint it for the service of the tabernacle of

accommodation.

If this were not needed to meet the expenses of the service, it could be used, as it was in the first instance, to adorn the sanctuary itself. *Exodus* 38:25-28. When Nehemiah restored the Jewish worship, besides bringing up the tithes he made provision for the temple service:

Nehemiah 10

³² Also we made ordinances for us, to charge ourselves yearly with the third part of a shekel for the service of the house of our God;

³³ For the showbread, and for the continual meat offering, and for the continual burnt offering, of the sabbaths, of the new moons, for the set feasts, and for the holy things, and for the sin offerings to make an atonement for Israel, and for all the work of the house of our God.

As the temple was built by offerings, so was it repaired. The case is so plainly stated in *2 Chronicles* 24:4-13 that no comment is needed; but lest some should fail to look up the reference for themselves, we quote a portion of it:

2 Chronicles 24

⁴ And it came to pass after this, that Joash was minded to repair the house of the Lord.

⁵ And he gathered together the priests and Levites, and said to them, Go out unto the cities of Judah, and gather of all Israel money to repair the house of your God from year to year, and see that you hasten the matter. Howbeit the Levites hastened it not.

⁸ And at the king's commandment they made a chest, and set it without at the gate of the house of the Lord.

⁹ And they made a proclamation through Judah and Jerusalem, to bring in to the Lord the collection that Moses the servant of God laid upon Israel in the wilderness.

¹⁰ And all the princes and all the people rejoiced, and brought in, and cast into the chest, until they had made an end.

¹¹ Now it came to pass, that at what time the chest was brought unto the king's office by the hand of the Levites, and when they saw that there was much money, the king's

scribe and the high priest's officer came and emptied the chest, and took it, and carried it to his place again. Thus they did day by day, and gathered money in abundance.

¹² And the king and Jehoiada gave it to such as did the work of the service of the house of the Lord, and hired masons and carpenters to repair the house of the Lord, and also such as wrought iron and brass to mend the house of the Lord.

¹³ So the workmen wrought, and the work was perfected by them, and they set the house of God in his state, and strengthened it.

The Support of the Poor

There are many Christians who use their tithe as a sort of charity fund, from which they make all their gifts and offerings, of whatever kind.

But the Bible recognizes no such plan as this. The poor are to be supported, but not with the Lord's tithe. In ancient times the following was one provision made for the poor:

Leviticus 19

⁹ And when you reap the harvest of your land, you shall not wholly reap the corners of your field, neither shall you gather the gleanings of your harvest.

¹⁰ And you shall not glean your vineyard, neither shall you gather every grape of your vineyard; you shall leave them for the poor and stranger: I am the Lord your God.

See also *Leviticus* 23:22; *Deuteronomy* 24:19-21.

Some may argue from *Deuteronomy* 26:12-13 that the tithe was to be used for the support of the poor, but in this text we see not only the careful provision made for the poor, but the sacredness with which the Lord's tithe was devoted to the one object for which it was designed. We quote the text:

Deuteronomy 26

¹² When you have made an end of tithing all the tithes of your increase the third year, which is the year of tithing, and have given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within your gates, and be

filled;

¹³ Then you shall say before the Lord your God, I have brought away the hallowed things out of my house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all your commandments which you have commanded me; I have not transgressed your commandments, neither have I forgotten them.

The command here referred to is found in *Deuteronomy* 14:22-29, where in addition to the requirement to give to the stranger, the fatherless, etc., this statement is made:

Deuteronomy 14

²³ And you shall eat before the Lord your God, in the place which he shall choose to place his name there, the tithe of your corn, of your wine, and of your oil, and the firstlings of your herds and of your flocks; that you may learn to fear the Lord your God always.

Now we read in *Numbers* 18:

Numbers 18

²¹ 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,

We are forced to the conclusion that the tithe spoken of in *Deuteronomy* 14 and 20 is not the same as that which was devoted to the Levites on account of their service in the sanctuary, for the stranger could not by any possibility be counted as one of the Levites. We can harmonize the two Scriptures only on the ground that the tithe which the people themselves, together with "the Levites, the stranger, the fatherless, and the widow," were to eat, was a second tithe, taken after the tithe for the Levites had been given them. This view of the question is taken by all commentators of whom we have any knowledge. And there are some who claim that every third year a third tithe was collected. We quote a few testimonies:

Another important privilege enjoyed by the poor was,

what was called second tithes and second firstlings. Besides the tenth received by the Levites, the Israelites were obliged to set apart another tenth of their garden field produce; and in like manner of their cattle, a second set of offerings, for the purpose of presenting as thank offerings at the high festivals. Of these thank offerings only certain fat pieces were consumed on the altar; the remainder, after deducting the priests' portion, was appropriated to the sacrifice feasts, to which the Israelites were bound to invite a stranger, the widow, and the orphan.¹

Besides the first-fruits, the Jews also paid tithes or tenths of all they possessed. Num. 18:21. They were in general collected of all the produce of the earth (Leviticus 27:30; Deuteronomy 14:22, 23; Neh. 13:5, 10), but chiefly of corn, wine, and oil, and were rendered every year except the sabbatical year. When these tithes were paid, the owner of the fruits further gave another tenth part, which was carried up to Jerusalem, and eaten in the temple at offering feasts, as a sign of rejoicing and gratitude to God. These are called second tithes.²

Every year a tithe was paid to the Levites; and besides that a second tithe, which was carried to Jerusalem and eaten there; and every third year it was eaten at home, in their towns and cities in the country instead of it, with the Levite, poor, and stranger, and was called the poor's tithe.³

He gives other testimony to the same effect, in his comments on the succeeding verses, and on *Deuteronomy* 14:23-28, and *Leviticus* 27:30:

Let there be taken out of your fruits a tenth besides what you have allotted to give to the priests and Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city.

Besides those two tithes which I have already said you are to pay every year, the one for the Levites, the other for the

¹ *Horne's Introduction*, Vol. 2, Part II, chap. viii.

² *Ibid.*, Vol. 2, Part III, chap. iii.

³ Dr. John Gill, on *Deuteronomy* 26:12.

festivals, you are to bring every third year eight times to be distributed to those that want; two women also that our widows, and two children and orphans.⁴

These testimonies, and others that might be given, together with the argument previously adduced, show conclusively that the Lord's tithe was not used for the poor; and since it was not used either for building or repairing houses of worship, it must have been solely for those who labored in connection with sacred things. Indeed, how could it be otherwise.

We read, "The tithe is the Lord's." It was to be deposited in the Lord's treasury. Now if I owe a friend ten dollars, it will not do for me to give any part of it to a poor man, even though I know that my friend would use the money in the same way, if I were to pay it to him. It belongs to no one but to my friend, and it would be highly dishonest for me to get a reputation for liberality, by giving away that to which I have no right. No one can be charitable on another's money.

⁴ *Josephus' Ant.*, Book IV., chap. 8, sec 8 and sec. 22.

CHAPTER FIVE

GOD'S PROMISES

The question sometimes arises, "Who should pay tithes and make offerings?" As to the first part, the answer is simple: Everyone should pay tithe who has any tithe to pay. If a person's income is small, of course his tithe will be correspondingly small; and should there be a person with absolutely no income, dependent entirely upon charity for subsistence, of course he would have no tithe to pay.

But that would not be the case with anyone having a reasonable degree of health. We are not speaking now of professed Christians merely; every man is under obligation to pay tithe, whether he makes a profession of religion or not. "The tithe is the Lord's," and should invariably be returned to him, no matter in whose hands it may be found.

This distinction may be made, however: Worldlings have never confessed that they have obligations to God, nor agreed to honor him in the matter of tithes, or otherwise; but Christians profess to honor God, which includes the payment of tithes, and therefore while worldlings are guilty of robbery (*Malachi* 3:8), Christians who fail to meet their obligations, add to robbery the additional crime of falsehood.

The matter of offerings is of course left largely to the individual. For some, an offering of a few cents would involve more sacrifice than the gift of a thousand dollars would for another. Should the man with ample wealth give a hundred dollars without having to make any sacrifice, it would not be so acceptable in the sight of Heaven as would a few dimes from one who had to deprive himself of some necessity in consequence of his gift.

2 Corinthians 8

¹² For if there be first a willing mind, it is accepted according to what a man has, and not according to what he has not.

But while each individual must use his own judgment as to how much he will give, the obligation to make offerings rests upon all; for the Lord, through the prophet Malachi, accuses his people of robbing him in the matter of offerings; but the withholding of offerings could not be called robbery if the Lord had no claim on us beyond our tithe.

There can be no exceptions to the general rule that all should make offerings, for it would seem to be impossible to find a person in more reduced circumstances than was the poor widow mentioned in *Mark* 12:42. She had only two mites (less than half a cent) in the world, yet she gave, not one-tenth merely, but the whole of it; and we do not read that the Lord condemned her in the least for this act.

God Promises to Bless

A common idea is that if a man gives freely he will impoverish himself. The trouble is that men leave God out of their calculations. Dr. Clarke, in his comment on *Acts* 15:10, includes the payment of tithes, etc., in the ceremonial law—the “yoke of bondage”—and artlessly says:

Had not God, by an especial providence, rendered both their fields and their flocks very fruitful, they could not have borne so painful a ritual.

Well, that is just what the Lord promises to do for those who render to him his due.

Proverbs 3

⁹ Honor the Lord with your substance, and with the first-fruits of all thine increase;

¹⁰ So shall your barns be filled with plenty, and your presses shall burst out with new wine.

Again he says:

Malachi 3

¹⁰ Bring all the tithes into the storehouse, that there may be meat in my house, and prove me now herewith, says 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.

¹¹ 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, says the Lord of hosts.

It is “the Lord of hosts” that makes this promise; certainly he has the power to fulfill it; and who dare say that he will not keep his word?

The wise man said,

Proverbs 11

²⁴ There is that scatters, and yet increases; and there is that withholds more than is meet, but it tends to poverty.

There can be no doubt but that many who bewail their (in most cases imaginary) inability to assist in the cause of God, owe their pecuniary embarrassment to the fact that they are not willing to make this sacrifice and help with what they have. A notable instance of this is described in the Bible.

In Ezra's Time

We learn from the book of Ezra that the people who at the command of Cyrus, went up from Babylon to Jerusalem to build the temple, became discouraged on account of the opposition brought to bear against them, and abandoned the work for several years. Added to this opposition was a severe drought, which cut off their crops, depriving them of even the necessities of life.

Of course under the circumstances they could not be expected to give time and means for the building of the temple, and they very naturally concluded that the time had not come for the Lord's house to be built. *Haggai* 1:2. They doubtless

reasoned as follows:

“If the Lord wanted his house built now, he would give us the means with which to do it.”

Haggai 1

³ Then came the word of the Lord by Haggai the prophet, saying,

⁴ Is it time for you to dwell in your ceiled houses, and this house lie waste?

⁵ Now therefore thus says the Lord of hosts: Consider your ways.

⁶ You have sown much, and bring in little; you eat, but you have not enough; you drink, but you are not filled with drink; you clothe yourselves, but there is none warm; and he that earns wages earns wages to put it into a bag with holes.

Then the Lord gives the cause of this terrible want:

⁹ You looked for much, and, lo, it came to little; and when you brought it home, I did blow upon it. Why? saith the Lord of hosts. Because of mine house that is waste, and you run every man unto his own house.

¹⁰ Therefore the heaven over you is stayed from dew, and the earth is stayed from her fruit.

¹¹ And I called for a drought upon the land...

Read also chapter 2:11-19. In this instance the people thought that the hard times was a sufficient reason for not building the temple, when the hard times came solely because they had not gone ahead with the work of building.

The Lord now promised them that from this time he would bless them, if they would take hold of the work; and to assure them of his ability to give and to withhold prosperity, and also of his right to receive homage, he said,

Haggai 2

⁸ The silver is mine, and the gold is mine, says the Lord of hosts.

The apostle Paul said in regard to the subject of giving:

2 Corinthians 9

⁶ But this I say, He that sows sparingly shall reap also sparingly; and he which sows bountifully shall reap also bountifully.

There are many who have proved the truth of this, and who know that it pays to take God into all their calculations, and in all their ways to acknowledge him; for, as Paul continues,

2 Corinthians 9

⁸ God is able to make all grace abound toward you; that you, always having all sufficiency in all things, may abound to every good work.

LOOKING BEYOND THE TEMPORAL

We have already noticed the temporal blessings that are promised to those who honor God in the matter of tithes and offerings. It may be said that there are those who have given liberally and yet are in somewhat reduced circumstances. There may be various reasons for this. It must be remembered that the payment of tithes and offerings is only a part of the honor due to God. Those persons may be neglecting some other duty equally necessary.

But, more than all, we must remember that God does not settle his accounts every year; neither does he promise to pay entirely in this world's coin. There is a reward of a more enduring nature, of which we shall speak particularly.

Notwithstanding the fact that God's people are often "the poor of this world," they are never left to suffer in this life. Christ exhorts us not to be anxious in regard to what we shall eat, drink, and wear, significantly adding,

Matthew 6

³² For your heavenly Father knows that you have need of these things.

So long as he remembers it, what need have we to fear? Then the Lord says:

³³ But seek you first the kingdom of God, and his righteousness; and all these things shall be added unto you.

In the face of this promise, whoever spends time worrying or fretting shows his disbelief in God.

The First Purpose: to Glorify God

We should never forget that we are placed on this earth for no other purpose than to glorify God. See *Revelation* 4:11; 2

Most people seem to think that the sole duty of man is to provide for himself, leaving God out of the question entirely; and even many who recognize the fact that God has claims upon them, think that “we must make a living.” Not so; we must glorify God, and this must be our first, and, indeed, our only object; and since we cannot provide for ourselves, but must depend upon God for all our temporal supplies, it stands to reason that by serving him faithfully our prospects for a continued supply of at least the necessities of life, is better than if we ignored him.

Christ’s parable in *Luke 12*, shows what a man will lose by a failure to make the glory of God the first thing in all his calculations:

Luke 12

¹⁵ And he said unto them, Take heed, and beware of covetousness: for a man’s life consists not in the abundance of the things which he possesses.

¹⁶ And he spoke a parable unto them, saying, The ground of a certain rich man brought forth plentifully:

¹⁷ And he thought within himself, saying, What shall I do, because I have no room where to bestow my fruits?

¹⁸ And he said, This will I do: I will pull down my barns, and build greater; and there will I bestow all my fruits and my goods.

¹⁹ And I will say to my soul, Soul, you have much goods laid up for many years; take your ease, eat, drink, and be merry.

²⁰ But God said unto him, You fool, this night your soul shall be required of you: then whose shall those things be, which you have provided?

²¹ So is he that lays up treasure for himself, and is not rich toward God.

What we have stated above agrees with the words of verse 15, that “a man’s life consists not in the abundance of the things which he possesses.”

The worldling says:

“A wise course; a prudent man.”

But God said to him:

“You fool, this night your soul shall be required of you: then whose shall those things be which thou hast provided?”

Foolishness, in the Bible, is but another name for wickedness. See *Psalms* 38:4-6; 107:17; *Proverbs* 1:7, 32; 3:35; 14:9; *Romans* 1:21-23, etc. What wicked thing had this man then, that he should be thus condemned? He had not defrauded his neighbor, for his wealth was due solely to the fruitfulness of his farm. Without doubt he had been counted an upright man in the community.

But Inspiration says that the fool is he that “has said in his heart, There is no God.” That was just this man’s position. He might not have been an infidel; he may even have been a church member; but in all his plans he acted as though there was no God in the universe. He proclaimed more loudly than by words that he had no faith in God’s power to protect. In his heart he did not believe in a kind, heavenly Father, and therefore he did not show any gratitude.

But the words of verse 21 are what should startle everyone of us. After telling the fate of the rich man, the Lord says:

“So is he that lays up treasure for himself, and is not rich toward God.”

We may not be so successful in laying up treasure as was the rich man, and yet have the same desire. One says,

“I am too poor to pay tithes; I am in debt, and it will take all I can possibly turn to meet my expenses.”

This is only another way of saying,

“Who is the Lord, that I should obey his voice?”

It comes from a failure to recognize that we are more

deeply in debt to God than we ever can be to any man, and that his claim is paramount to all others.

There are many other ways in which we can show that we know of nothing better than “getting on in the world” by “looking out for number one;” but we leave each to make the application for himself. But let this Scripture ring in our ears:

“So is he that lays [or strives to lay] up treasure for himself, and is not rich toward God.”

Laying Up Treasure in Heaven

The lesson so forcibly taught by this parable is that he who would enter Heaven must first place on deposit there a portion of his earthly gains. The same thing is positively asserted by Paul:

1 Timothy 6

¹⁷ Charge them that are rich in this world, that they be not highminded, nor trust in uncertain riches, but in the living God, who gives us richly all things to enjoy;

¹⁸ That they do good, that they be rich in good works, ready to distribute, willing to communicate;

¹⁹ Laying up in store for themselves a good foundation against the time to come, that they may lay hold on eternal life.

This is more completely shown in the parable of the unjust steward, to a brief explanation of which we invite the reader's careful attention. To bring the parable more vividly before the reader, we quote it entire:

Luke 16

¹ There was a certain rich man, which had a steward; and the same was accused unto him that he had wasted his goods.

² And he called him, and said unto him, How is it that I hear this of you? give an account of your stewardship; for you may be no longer steward.

³ Then the steward said within himself, What shall I do? for my lord takes away from me the stewardship: I cannot dig;

to beg I am ashamed.

⁴ I am resolved what to do, that, when I am put out of the stewardship, they may receive me into their houses.

⁵ So he called every one of his lord's debtors unto him, and said unto the first, How much do you owe unto my lord?

⁶ And he said, A hundred measures of oil. And he said unto him, Take your bill, and sit down quickly, and write fifty.

⁷ Then said he to another, And how much do you owe? And he said, A hundred measures of wheat. And he said unto him, Take your bill, and write fourscore.

⁸ 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.

⁹ And I say unto you, Make to yourselves friends of [by means of, R.V.] the mammon of unrighteousness; that, when you fail, they may receive you into everlasting habitations.

The force of this parable is usually much weakened by the assumption that the steward provided for his future wants by defrauding his lord of a portion of the various amounts due him. But this is a misapprehension of the text. No lord would commend a servant for embezzling property, nor call him wise for such a simple, easily-discovered piece of rascality. The lord knew what was due him, and would have arrested the steward, instead of complimenting him, if he had done what he is commonly supposed to have done.

It was not for this transaction that he is called unjust, but for his unfaithfulness, for which he was discharged. What the steward actually did was this:

Having ascertained how much rental was due from one man, he said to him,

“You need pay only half of that; I will make up the rest out of my own pocket.”

And so he paid a part of the indebtedness to each of his lord's debtors, putting them all under lasting obligation to him. Here is where his wisdom was shown. He saw that the

money which he had saved would support him but a short time, and then he would be destitute.

So instead of hoarding up what he had, deriving a scant living from it, and then becoming penniless, he spent it all at once, but in such a way as to ensure his support for the rest of his life; for those whom he thus befriended would gladly receive him into their houses. See verse 4.

Now for the application: Our Saviour exhorts us to make to ourselves friends by means of this worldly treasure that we have, so that at last we may be received into everlasting habitations. This will be done by giving to the cause of God, and to the poor. To some it seems the height of foolishness for a man to “give away” his earnings, but the result will prove that it is the only wise plan.

A little illustration will show how the children of this world may be in their generation wiser than the children of light. Suppose that A and B have each the same amount of money, and that A knows that he will live forty years, while B has the promise of only ten years more of life. B invests his money in such a way that the principal and interest will keep him just ten years—till his death. A invests his in exactly the same manner, so that it also will last just the same length of time. Now which is the wiser of these two men? You say at once:

“B is the wiser; for although A has pursued the same course, he has not looked far enough ahead, and will finally become bankrupt.”

Now Christians have a knowledge of the world to come, a promise of everlasting life. But the worldling knows only of this world, and has no hope beyond this life. If, then, a Christian uses his money just as his worldly neighbor does his, making the same investments, and does not honor God with his substance, is he not by far the more foolish of the two? Certainly; for the worldling makes plans for all the time of

which he has any knowledge, while the Christian, expecting to live through eternity, plans only for time, with every prospect of becoming bankrupt at last.

Let no one accuse us of teaching that men can gain a home in Heaven simply by the payment of a little money. This alone will avail nothing. But the Bible plainly teaches that without this no one can enter Heaven. And there is reason in this, as in all God's requirements.

A Chance to Develop Character

Although eternal life is the gift of God through Christ, it will not be bestowed upon us unless we gain the victory over our sins. God could not admit us to Heaven with our sins upon us, nor could we be happy if he did. But selfishness is at the bottom of all sin (see *2 Timothy* 3:1-5), and no one can enter Heaven with the least taint of it about him. Christ is our pattern, and he was so unselfish as to give his life for his enemies. It is because we are so saturated with selfishness that we cannot appreciate pure unselfishness, as manifested by Christ.

Now the Lord desires to draw us out of ourselves, and lead us to think less of ourselves than of others, to be humble, to have the charity that "seeks not her own,"—in short, to have us develop characters exactly the opposite of what the world admires. Denying ourselves, making sacrifices, tends to produce just such a character. At the same time, our interest in heavenly things is increased.

"Where your treasure is, there will your heart be also."

When we give to the cause of God, we have an interest in it, and thus giving quickens us spiritually.

In proof of this last statement, we refer the reader once more to the 3rd of Malachi. After God, through the prophet, had denounced the sin of the people in withholding tithes and

offerings, and had exhorted them to bring all the tithes into the store-house, and see if he would not increase their earthly store, and pour out a blessing till there would not be room to receive it, he almost immediately added:

Malachi 3

¹⁶ Then they that feared the Lord spoke often one to another.

A natural consequence: men who invest in mining stocks, think and talk about mines; those who have their money in the railroad's stock, have their minds on railroads, and can talk of but little else; and, in like manner, those who have their treasure in the bank of Heaven, cannot do otherwise than talk of the security that is given.

If any one will look about him he will become convinced that the zealous ones in the church,—those who can always be depended on as being at their posts, on the right side of every question,—are not those who rob God in tithes and offerings.

But while it is a fact that those who do not fear God enough to render to him his due, do not speak “often” one to another, we know that they do sometimes. But to what purpose? Let us read the remainder of verse 16:

¹⁶ They that feared the Lord spoke often one to another; and the Lord harkened and heard it, and a book of remembrance was written before him for them that feared the Lord, and that thought upon his name.

Then the Lord does not hear and record the testimony of those who do not fear him, no matter how their lack of reverence is shown. See also *Luke 6:46*. This is a solemn thought, and should cause us all to search our ways. The last two verses of this chapter, it will be seen, are in harmony with the ideas advanced in this chapter:

¹⁷ And they shall be mine, says the Lord of hosts, in that day when I make up my jewels; and I will spare them, as a man spares his own son that serves him.

We might multiply evidence on these points, but these articles were not designed to be exhaustive on this subject. Enough has been given to show that our substance and the first-fruits of our increase are by no means the least among the means by which we must honor God.

Do not think, dear reader, that you can atone for the neglect of one duty by the strictest performance of another, or that God will likely pass by any failure to give him the honor which he is so worthy to receive? Remember that these words of the Lord are as true now as when first uttered:

1 Samuel 2

³⁰ Them that honor me I will honor, and they that despise me shall be lightly esteemed.

CHAPTER SEVEN

SYSTEMATIC GIVING

It will be readily seen that so far as tithes are concerned, the Bible plan of supporting the cause is very systematic. Each one gives in the same proportion.

There is no fixed time at which persons should set apart their tithe, because it is to be the first-fruits of whatever they may receive, at whatever time it may come in.

The First Duty

Whenever a man receives any part of his income, his first duty should be to take out the Lord's tithe, putting it in a place by itself. If he should at once credit his cash account with the amount of tithe set aside, he would be doing more nearly right still, for since the tithe does not belong to him, his books show just what money he really has on hand. There would then be less temptation to use the tithe while it remains in his hands, for the fact that it is not his own would appear more real.

As to when the tithe should be paid into the treasury, will often depend on circumstances; many churches, however, have an arrangement for the treasurer to visit each member once a month, to collect whatever tithes they may have on hand. This plan has many advantages, but it does not hinder anybody from handing in his tithe during the interval, if he so desires.

Systematic Offerings

The fact can be well-established, I think, that the Bible plan is that men should also be systematic in their offerings. Why should we not think so? "God is not the author of confusion," and there is order and system in his works. But we need not

depend on our unassisted reason for the establishment of systematic offerings. A familiar Bible text settles the matter beyond controversy. We quote:

1 Corinthians 16

¹ Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do you.

² Upon the first day of the week let every one of you lay by him in store, as God has prospered him, that there be no gatherings when I come.

³ And when I come, whomsoever you shall approve by your letters, them will I send to bring your liberality unto Jerusalem.

It is evident from even a casual reading of this text that the apostle has reference to offerings, and not to the tithes. For:

1. That which the churches were to lay aside is called “liberality,” a term that, as we have seen, cannot be applied to the tithe.
2. Paul said that this especial contribution was “for the poor saints which are in Jerusalem.” *Romans* 15:26; but the tithe, we remember, was not used for the support of the poor.
3. The tithe is the first-fruits of the increase, and could not therefore always be paid on any day of the week; for while some might every day be receiving that which they could tithe, others might not receive anything as often as once a month.

The question will arise,

“Was this order designed to be followed by all Christians, or was it merely a local and temporary arrangement?”

We answer, that while the necessity for this special collection would soon cease to exist, the plan is one that should be pursued by all. The fact that the apostle made the arrangement, not for one church merely, but for many, and that it was of sufficient importance to be preserved in the inspired writ-

ings for all generations, is sufficient evidence of this.

2 Timothy 3

¹⁶ All Scripture is given by inspiration of God, and is profitable...

We can see nothing more toward profit in this text, than that our offerings to the poor and to various worthy objects, should be according to a definite plan.

When God gave laws through Moses for the government of his people, he gave direction concerning the poor as follows:

Deuteronomy 15

⁷ If there be among you a poor man of one of your brethren within any of your gates in your land which the Lord your God gives you, you shall not harden your heart, nor shut your hand from your poor brother;

⁸ But you shall open your hand wide unto him, and shall surely lend him sufficient for his need, in that which he wants.

The word “lend” is used here, but the verses following plainly shows that they were to expect no return; and he immediately after follows the statement,

¹¹ For the poor shall never cease out of the land...

The New Testament abounds in exhortations by Christ and the apostles, to care for the poor, and the quotation last made was reaffirmed by Christ shortly before his crucifixion, when he said,

Matthew 26

¹¹ For you have the poor always with you.

Now, query: If it is our duty to care for the poor, and they are to be ever-present with us, would it not be negligence on our part, if we did not make constant provision for them? Is it not because people let their offerings depend so much upon impulse, that there is so much suffering among the poor?

Much needless suffering would be avoided if all made sys-

tematic offerings as a matter of principle. The heart is often touched by scenes of woe, or by appeals for aid, but, because no previous preparation has been made, we have nothing to give, and our sympathy is useless.

To say to a brother or sister, “Be you warmed and filled” (*James 2:16*), or to wish it, and not give them those things which are needful to the body, profits no more at the present time than it did in the days of the apostles.

The text under consideration (*1 Corinthians 16:1-2*) plainly teaches that our offerings, for the poor at least, are to be made from a fund which is the result of sums of money regularly set apart for that purpose. These weekly deposits are to be made after a calculation of our income, of which they are to be a definite proportion. What that proportion should be, each one must determine for himself.

The amount once laid aside, it should be considered as sacred as the tithe. Although it is in our own power to say how much we will give, whether more or less, when the amount to be given is decided in our minds, we have placed the matter out of our own hands. Having once vowed, even though the vow were not uttered a record of it is made in Heaven, and God will surely require it of us.

Deuteronomy 23

²¹ When you shall vow a vow unto the Lord your God, you shall not slack to pay it; for the Lord your God will surely require of you; and it would be sin in you.

As was recommended in the case of the tithe, a good way to do is to not only set the sum apart in a place by itself; but place it to the credit of our cash account; then there will be less danger of temptation to use it for ourselves.

But some one will say,

“I don’t believe God wants us to give because we feel obliged to; I believe he would better have us give cheerfully;

and there is something repulsive in such a methodical way of making offerings.”

Well, excepting the last statement, we believe just so too. But is it so that God is more pleased with service that is performed fitfully, yea, almost by accident, than with that service which is the result of a settled purpose? Does he take greater delight in one who gives to his cause or to the poor on a certain occasion, because it happens to be convenient, than in one who makes it convenient to give whenever there is need? Most assuredly not. Joshua said,

Joshua 24

¹⁵ ...as for me and my house, we will serve the Lord.

And his pious determination stands as a continual rebuke to those who neglect to choose once for all the course they will pursue.

Let us hear the words of the apostles:

2 Corinthians 9

⁷ Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity; for God loves a cheerful giver.

Our giving is to be the result of a cheerful determination. God loves a cheerful giver yet he is pleased that we should have a previous “purpose” in our hearts. It is with giving as with any other service, it should be done from principle, yet willingly.

Take, for instance, the Sabbath. There is a specific command for its observance, and all our plans in all time, are to be made with reference to it. The commandment is unconditional and unyielding; and yet God requires us to “call the Sabbath a delight.”

The fact is, if the duty is irksome, our only way is to do it faithfully, and make ourselves like it. And if we go about in the duty from principle, resolved to like it because it is our

duty, God will give us grace to find in it our highest pleasure.

The carnal mind is enmity against God, and not subject to his law (*Romans* 8:7), but it is possible for us to be so changed as to love him, and to delight in his law.

The Object of Giving

One more thought in regard to systematic giving. Paul desired that the Corinthians should “abound in this grace also.” *2 Corinthians* 8:7. The ability to give, then, is one of the graces, and like all others is bestowed by God. Verses 1-2. But graces grow only by constant exercise. Therefore there should be constant giving, else we shall be lacking in one of the graces, and thus fail of eternal life.

The great object to giving is after all more for our own benefit than for the benefit of others. God could miraculously supply the wants of his cause and of the poor, but we would be the losers. We must be like Christ if we would inherit the kingdom of God; and of him we are told that “though he was rich,” yet for our sake “he became poor.” Perfect unselfishness characterized his whole life.

Unlike him, selfishness is that which prompts every act of our natural heart, the only way to overcome is by a determined performance of those things which selfishness would lead us to avoid. As Napoleon said,

“Find out what the enemy wants, and then do exactly the opposite.”

This plan, persistently followed, will drive the enemy from the field, and give us a glorious victory.

The greatest favor God can bestow upon us in this life is to allow us to have a part in giving to his cause, and to the poor. If God should transform us into the divine image, by an act of his mighty power, we would not be the gainers thereby, for we would be liable to fall with the first temptation that pre-

sented itself; and if, having transformed us, he should keep us in that condition by the same power, we would be mere machines.

God designs that we shall work out our own salvation, in order that we may have a moral character of our own; he will give us assistance, without which we can do nothing, yet we must do the work ourselves.

What has been said concerning systematic offerings is not designed to cut off special offerings. Thank offerings and sin offerings are as necessary now as in the days of Moses, and every Christian will feel called upon at times to make them. This we should do whenever the necessity arises, but should not even then neglect to "lay in store" our regular contribution. We would again emphasize the fact that the benefit to be derived from offerings is gained only by continuous giving.

If our whole contribution would amount to about five dollars, it would be far better to pay ten cents every week than to pay the entire sum at the end of the year. It would be as wise to think of doing all our praying on the first or last day of the year, as to do all our giving for the year at one time, and then think no more about it.

WHOLEHEARTED CONSECRATION

There remains yet one objection to the tithing plan, that demands a brief notice: the matter of tithing is not spoken of directly by any of the apostles, nor are any of the churches enjoined by them to pay tithe.

The New Testament Example

But the man who thinks to escape the payment of tithes by such a plea as this has overreached himself; for:

1. Christ taught it, as has been shown in the comment on *Matthew 23:23*. That alone would be sufficient.
2. The commandment to pay tithe having been once made by God himself, it would remain in force, forever, if not countermanded, and the reason for its continuance existed as in the beginning. Therefore if there was no mention made of it in the entire New Testament, it would not affect the case in the least. And, strongest of all,
3. The teaching of the apostles, and of Christ himself, if strictly followed, would lead to the sacrifice, not merely of a tithe, but of all our possessions! Let us read and see.

Paul, writing to the Corinthians, says,

1 Corinthians 6

¹⁹ ...you are not your own;

²⁰ For you are bought with a price...

We are, as a literal translation of *Philippians 1:1* would read, “the slaves of Jesus Christ.” Our servitude, however, is a blessed one, for his yoke is easy, and his burden light. But a slave cannot hold property in his own right; all that he may acquire belongs to his master. Therefore since we are Christ’s by purchase, all that we have belongs to him. Then if we give

him his just due, we will give, not one-tenth, but all that we have.

With this conclusion agree the words of Christ:

Luke 12

³³ Sell what you have, and give alms; provide yourselves bags which wax not old, a treasure in the heavens that fails not, where no thief approaches, neither moth corrupts.

Holding of Property

When the young man came to him inquiring the way to life eternal,

Matthew 19

²¹ Jesus said unto him, If you will be perfect, go and sell what you have, and give to the poor, and you shall have treasure in Heaven; and come and follow me.

We do not wish to be understood as advising all indiscriminately to sell their property. We are to be guided by sanctified reason, and not by fanaticism. "To everything there is a season;" and if we stand at the counsel of God, we shall know when the time comes for us to part with our possessions.

We need not hold it all, however, so that it may be sold at once. If we study the lives of the reformers, and the most devoted Christians, we will find that they gave away nearly all they had, in their lifetime, and died poor. Had they been intent on laying up treasure on this earth, they would not have given themselves so unreservedly to the work of preparing themselves and others for a better world; their interest would have been divided.

At the beginning of the Christian era was a time for men to sell all that they had. The cause of Christ had to struggle against fearful odds, to establish itself in the earth. There were but few Christians who had wealth, and those who had,

Acts 2

⁴⁵ ...sold their possessions and goods, and parted them to all

men, as every man had need.

They had given themselves wholly to Christ, and therefore none of them said that aught of the things which he possessed was his own. *Acts 4:32*. Since then there has not been so great need, and even true Christians have not felt it their duty to sell out everything, although they held all subject to the disposal of the Lord; the Master did not call for it.

“But the end of all things is at hand,” and before the end shall come there will be a conflict between truth and error, such as the world has never witnessed. Even now the enemy is coming in like a flood, and the Spirit of the Lord is lifting up a standard against him. Satan is mustering all his forces for a last, desperate struggle; he is determined to deceive the whole world.

But the message of the third angel, warning man against the worship of the beast and his image (*Revelation 14:9-15*), and preparing them for the coming of the Saviour, must go with a loud cry. Means are needed more and more every day, to carry forward the great work; and as the conflict increases, and approaches its consummation, the loyal soldiers of Jesus, realizing that earthly wealth will soon lose all its value, will know that the time has come to sell, and will throw out not only themselves, but all that they have, into the cause of truth. How soon this time will come, we know not, but it is fast approaching.

The Jubilee

In ancient times the value of acquired property varied according to the nearness of the year of jubilee. At the year of jubilee all land that had been sold returned to its original possessor. *Leviticus 25:8-16*. If that year were very far off, so that a man might reasonably expect to spend a lifetime on land that he should buy, he would have to pay nearly or quite its full value; but if the year of jubilee were near at hand, the

land would bring but a small sum, since the buyer would have possession for only a short time.

Well, the year of jubilee is just at hand. The redemption of God's people draws nigh, and he will soon

Leviticus 25

¹⁰ ...proclaim liberty throughout all the land, unto all the inhabitants thereof.

The earth will then be given to him whose right it is (*Ezekiel 21:27*).

Those, therefore, who are now putting their money into houses and lands, are being deceived. They are paying full price for that which is depreciating in value every day, and which will be worth nothing to them when the jubilee is proclaimed.

In that day those who have still clung to their possessions, will cast their idols of silver and gold to the moles and to the bats, as worthless trash. May God grant, reader, that both you and I, ere that day dawn, shall have laid up all our treasure in Heaven, so that we may hail our expected Lord with joy, and receive an inheritance incorruptible, undefiled, and that fades not away.