

**Turn with me in your Bibles to Malachi chapter 3. Having concluded the mini-series on the sacrament of the Lord's Supper, We come now to a bit of a transition in the main series on worship. From here to the end of the series we will be considering particular practices concerning worship, but these will not be connected sermons like what we've just had concerning the sacrament. And so to make this transition we will consider something which is often avoided by pastors, something which can be a bit awkward or uncomfortable to preach on or even to hear a sermon on, and something which is a bit divisive in many circles. This morning we'll take up the topic of tithes and offerings and their place in the New Testament Church. So with that in mind lend your ear to the reading of God Holy Word from Malachi chapter 3, and I'll begin at ver 1 for context, but our focus will be on verses 7 through 12.**

**\*Read Malachi 3:1-12\***

**\*Pray\***

**When I was at seminary one of the pieces of counsel that I heard several times was to not preach on giving within your first year of ministry. This is because it often comes across as either desperation or being overbearing towards the congregation, as though you are just trying to shake them down. Well apparently I wasn't a very good listener when it came to that counsel. If you remember our last sermon in our series through the book of Philippians you will recall that it was about giving for the Gospel. Thankfully I'm no longer in my first year, so once again we will consider this topic, but this time we will do so from the perspective of worship. In a world where the pursuit of material gain often takes precedence, it's essential for us to revisit the principles that God has laid out for our lives. The prophet Malachi spoke to a people who had lost sight of their commitment to God, and his words remain just as relevant for us today. However, there seems to be somewhat of a controversy surrounding this topic, particularly within Reformed circles. There are some who insist that the tithe, giving a strict 10% of your income to the work of the church, is an**

**unchanging command of the Lord that must be followed today. Others say that the tithe has been done away with and that we are not bound to give 10% anymore. And then there is disagreement concerning whether it is part of worship and so ought to be done in the corporate worship setting. And so we will seek to answer this morning whether or not the tithe of the Old Testament is still a requirement for the New Testament Church, and whether or not it is to be part of the worship service. So we will take up this theme of tithes and offerings by considering three heads: first, the Scriptural basis for the tithe; next, Malachi's statement that the people were robbing God; and finally, what does this mean for us today.**

**Let us first consider the Scriptural basis for the tithe. The roots of this principle stretch back to the heart of the Old Testament, where we see passages that lay the foundation for this act of devotion. Leviticus 27:30 give the divine decree: "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." Here, we see the sacred nature of the tithe, that it is a consecrated portion set apart for the Lord. In Numbers 18:21 we are given even more clarity on the nature of the tithe. The Levites, those who were entrusted with sacred service, were not given a portion of the land as inheritance. Instead, a tenth, the tithe, was instituted for their sustenance and support. Francis Turretin says this tithe was "for the salaries of the sacred ministers under the Old Testament (Num. 18:8-12), to whom were given ordinarily sacrifices, tithes, firstfruits, and other similar things, besides certain cities and suburban fields (Num. 35:1-8)." And there was not just one type of tithe that was required of the people of God. There were multiple types that were to be given in different frequencies. Yes, they were to give a tenth portion of what they had, but there were other tithes which had to be paid at particular times throughout the year. Some were appointed at specific times throughout the year, while others occurred only once every three years. And so it is very obvious that the tithes under the Mosaic covenant were particular to the Levitical system which was put in place. The tithes given under this covenant were paid to the Levites,**

a portion of whom were the priests. The tithe went to furnish the tabernacle and later the temple, it went to provide sustenance for those who had been consecrated unto the holy work of the Levitical order, and it served to advance the worship and ministry of the Church during that age.

But this is not where we first see that tithe, a tenth portion, being given in Scripture. We have two examples of giving a tenth portion prior to the Mosaic dispensation. In Genesis 14 we are given the account of Abraham meeting with Melchizedek, king of Salem. In verses 18-20 we read, “And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.” Later in Genesis 29:20-22 we see Jacob also giving a tenth portion, “And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the Lord be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.” One writer states, “The instances of Abraham and Jacob giving tithes were not arbitrary and without a rational foundation. The natural desire of Jacob and Abraham to give a portion of their income to the Lord sprung from their conscience operating in their circumstances, with a due consideration of their natural relations to God.” What’s interesting here is that there is no commanded recorded in Scripture concerning the giving of a tithe, and yet here we see two patriarchs of the faith giving this specific portion to the Lord. There’s debate over whether or not this is evidence that the giving of tithes was a duty of God’s people prior to the Mosaic covenant. Some argue that this is like the sabbath where we have reference to the sabbath prior to the giving of the law, but it is in that administration of the covenant that the specifics of sabbath observance are given. This would mean that the tithe is rooted in natural law and is later

**expounded upon and given specific requirements under the giving of the Mosaic law. Then there are others who would say that all this shows is that there is a natural understanding that man is to give to the Lord out of the abundance he has been given.**

**This seems to connect with what is seen throughout the entirety of Scripture, particularly the New Testament. The godly woman of Prov. 31:10-31 diligently lends her daily work to wisely building up her husband's house, affairs and interests. It is clear that this would be applied to the Bride of Christ, the Church, in building up Christ's house and supporting His affairs and interests. In 1 Chronicles 29:14 we read, "But who am I, and what is my people, that we should be able to offer so willingly after this sort? for all things come of thee, and of thine own have we given thee." We are to remember that we have ourselves first received, and are our Lord's debtors. Not only do we owe to God all we possess, but we owe to Him our own selves also. In Mark 12:41-44 we read the story of the generous widow, "And Jesus sat over against the treasury, and beheld how the people cast money into the treasury: and many that were rich cast in much. And there came a certain poor widow, and she threw in two mites, which make a farthing. And he called unto him his disciples, and saith unto them, Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury: For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living." She not only gave a tenth portion, but she literally gave all that she had. She could have easily given just one mite and saved the other for herself, but she devoted her everything to the Lord. In Acts 20:35 we hear the words of Christ, "It is more blessed to give than to receive." In 2 Corinthians 9:7 we have the famous words of the Apostle Paul, "Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver." So it seems clear that the moral duty to tithe unto the Lord, giving out of the abundance which you have, is a continued practice even though the particular expression of the Levitical tithe has been done away with.**

**So with those things in mind, let us turn to consider Malachi's statement that the people were robbing God. Look with at verses 7-9, "Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation." The first pronouncement against the covenant people of God is that they had gone away from Jehovah's ordinances and have not kept them. Here the Lord brings to light that the people have sinned against Him. He does not let the people just continue in there sin, but instead He calls them out on it. And in confronting their sins, He calls them unto repentance. "Return unto me, and I will return unto you, saith the Lord of hosts." What a merciful and gracious display we have of the love of God towards His rebellious children. It is the same call to the people that the earlier prophets made, like in Jeremiah 4:1, "If thou wilt return, O Israel, saith the Lord, return unto me." Despite the apparent abandonment of God's people and their drifting away, the Lord's mercy and beckoning hand remain extended towards them. And yet in their rebellion they say, "Wherein shall we return?" They were so blinded by their own sin that they could not even see that they had departed from the ways of the Lord and followed the path which leads to destruction. Friends, we are so prone to do the same. We become so entrenched in our sin that it becomes our new normal. We justify in our own minds whatever it is that we are doing so much so that we become convinced that we are not in error. Oh what a dangerous place that is to be. Heed the words of the Apostle in Hebrews 3:15, "To day if ye will hear his voice, harden not your hearts, as in the provocation." The Lord is calling out to you, those of you who have fallen into the mire of sin, "Return unto me, and I will return unto you, saith the Lord of hosts."**

**But this was not just a general call to repentance. This was a particular call to repentance for a particular sin. “Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.” God lays out the more particular charge against the people, and it is not a vague accusation but a deliberate confrontation of their specific sin. “Will a man rob God?” And instead of confession of sin, once again the people play dumb. When faced with their wrongdoing, they feign ignorance, as if the gravity of their offense is something they could not understand. And so they stand there accused of this great sin against the Almighty, and they plead not guilty before the supreme Judge of all the earth. How crazy it is that in the presence of their Creator, they dare to deny their sins before Him. They are like a little child who has just done something wrong right in front of their parents and when confronted they deny it. There is no hiding sin from God. And so the Lord makes it abundantly clear that they have robbed Him in tithes and offerings. They have stolen from God by not rendering unto Him that which is due His name. They were selfish and greedy, keeping the fruit of their labor all to themselves. Because of this, the Lord pronounces His judgement, “Ye are cursed with a curse: for ye have robbed me, even this whole nation.” He says this is why you have not been blessed, why there has not been a plenteous harvest, why you have become the laughing-stock of nations, because you have robbed me. Matthew Henry says, “It argues great perverseness in sin when men make those afflictions excuses for sin which are sent to part between them and their sins. When they had but little they should have done the more good with that little, and that would have been the way to make it more.”**

**Friends robbing God is a heinous sin. Oftentimes when we are guilty of it we are just like the people of old, unwilling or unable to see they heinous nature of our offense and admit our guilt. We rob God, and know not what we do. We rob Him of His honor, rob Him of that which is devoted to Him, to be employed in His service, rob Him of ourselves, rob Him of sabbath, rob Him of that which is necessary for the continued support of the church, and we do not**

**give Him that which He is due from the bounty which He has given us. And yet so often when accused with this we ask the same thing these Jews did, “Wherein have we robbed thee?” Brothers and sisters, if you seek glory and recognition in the things of this life, in the successes that you experience, and do not give all the glory to God, then you are robbing Him of His honor. If you are unwilling to serve in the work of the church, laboring alongside one another in the work of seeing the Gospel advance, then you are robbing Him of that service and devotion. If you are skipping the public worship of God in order to go on trips or go camping or do activities, if you’re going home right after lunch because you have other things to do or because the second service makes it for a long day, if when you get home in the evening you treat the Lord’s Day as any other day, if your conversation on this day is filled with talk of worldly recreations or employments, then you are robbing Him of His sabbath. If you do not give unto the Lord out of what He has given to you, if you give as little as you can so that you don’t feel guilty and yet are not giving sacrificially, if you use these difficult times (the economy, inflation, bad stock market) as an excuse for not giving unto the Lord, then you are robbing Him of what is necessary for the daily operation of His ministry here in this place and the resources that would otherwise be used to see the Gospel go forth into the surrounding area. So I ask you friends, are you robbing God? Do not turn a blind eye this day as our forefathers of old did, but instead hear the call of the Lord, “Return unto me, and I will return unto you, saith the Lord of hosts.”**

**So what does all of this mean for us today? Are we bound to give the tithe, a tenth portion of what we have, to the Lord? The answer is somewhat yes and not exactly. The moral obligation of giving to the Lord for the work of the ministry is not limited to a specific time or people or place, but is universal for all people in all times. It is a good and godly thing for us to to generously and joyfully give to the Lord’s ministry. It is your giving to the Lord for the ministry here that the Gospel is able to be proclaimed in this place, that fellow saints are able to aided in their need, that we have**

**Bibles and tracts to hand out to people so that they hear of the Lord Jesus Christ. And so utilizing the general equity of the tithing principle of the Old Covenant it is good and proper and that you give at least 10% of what the Lord has given to you, and even more so if able. Our Testimony says, "The Scriptures require the Christian to exercise stewardship over his possessions. In view of that requirement, he should contribute gladly to the Lord's work and give generously to the poor and needy. Under the old covenant the Lord required the practice of tithing. Recognizing the greater blessings under the new covenant and the fact that Christ endorsed tithing, the Christian should respond out of love by giving at least as great a proportion of his income to the Lord's work through the Church." And this giving of 10% to the Lord specifically for the work of the ministry is not just concerning your finances. It is every part of your life. Your time, your energy, your gifts, your labors, a portion of them all ought to be given to the Lord for the work of the ministry. To not do so is to rob God.**

**But what if some are in a financial situation in which it is impossible to give a portion and still survive? Then there is provision given. The Lord cares for the poor and needy. That is one of the primary ways in which the tithes and offerings given to the Lord ought to be utilized. That is the duty of the church, to help the poor and needy, to help the widows and the fatherless. And so if you are in such a situation then let the church know. We will do what we can to assist you. But make sure not to let the hardship you are in simply be an excuse for not giving to the Lord. You may not be able to give financially for a season, but that ought not prevent you from giving in the other ways in which you are called to do. William Binnie makes the point, "A Christian's giving is to be proportioned to his ability (1 Cor. 9:1). The exact proportion is not prescribed. Every man must fix it for himself before God. The circumstance that under the Old Testament one-tenth was required to be devoted to the Lord's service, seems to teach that, under the gospel, the proportion of one's income given to the Lord should, at least, not fall below that fraction." Give whatever you can to the Lord, and trust**

**Him to bless it. And there may be some here who are just giving the bare minimum they can so that their consciences feel good. Do not be like Ananias and Saphira who kept a portion back from the Lord which ought to have been given unto Him. Christian generosity is a sacrificial act. It costs us something to engage in it. If your giving to the local church does not impact your lifestyle, if you don't have to sacrifice in order to give, then you are not giving in a manner that is pleasing to God. Give until you need to make adjustments to your lifestyle. Otherwise you are giving disposable income. You're giving what's left. You are giving the dregs, the leftovers. If you sit down and work out how you want to spend your money on all your pleasures, and then decide what to give the Lord from what is left, you are not being sacrificial with your giving. Sacrificial giving of all we have is what is required of us in Romans 12:1, "I beseech you therefore, brethren, by the mercies of God, that ye present your bodies a living sacrifice, holy, acceptable unto God, which is your reasonable service."**

**And finally, believe that the Lord will bless your faithfulness in this. There is a promise that is attached to the passage in Malachi 3. Look with me at verses 10-12, "Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts."The Lord promises that if His people will no longer rob from Him but instead bring their tithes into the storehouse that He will open up the windows of heaven and pour out a blessing upon them. There would be such an increase that it would far exceed what they could possibly need for themselves. And He would restore their place as the glory of nations because they had turned back to the Lord. Proverbs 3:9-10 says, "Honour the Lord with thy substance, and with the firstfruits**

**of all thine increase: So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.” Friends, this isn’t the prosperity Gospel. I’m not standing here telling you that if you increase your giving that nothing bad will ever happen to you. But what I am saying is that the Lord takes what is given to Him in faith and blesses it beyond measure.**

**So when ought this be done? When should we collect the tithes and offerings? If you recall what we’ve said all through this series, only those things which are commanded by God to be done in worship are to be done, and anything not commanded is forbidden. Nowhere in the Word of God do we see the command or even example that tithes and offerings are to be part of the worship of God. Instead what we see is the apostolic practice of collecting on the first day of the week in 1 Corinthians 16:2, “Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.” And so in like manner we do the same thing, collecting what you have given to the Lord on the first day of the week in our collection box, and we utilize it for the Kingdom of God. That passage in no way shows that the tithes and offerings were collected during the worship service. In fact, if you remember the membership class I said this there as well, the parts of our worship service are to be made up of the ordinary means of grace. Collection of tithes and offerings is not a means of grace, and therefore has no place in the worship service.**

**Brothers and sisters, I want to make sure that you hear me clearly when I say that I am not seeking to cast any guilt upon you all. I know that the generosity of this congregation has been felt in a great measure. I thank the Lord for you and how He is using you here in this place. So as we move forward considering worship, I want to encourage you to remain faithful in these things. Do not neglect your duties before the Lord, but seek to give unto Him all that is due His name.**