

THE HOLINESS OF THE TITHE

Leviticus 27:30

A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.

INTRODUCTION

Jerry Jones made his fortune long before he purchased the Dallas Cowboys. He already had a long list of possessions prior to becoming a common name on the sports pages. However, Jones has been quoted as identifying the football team as his most important possession. The sports franchise has a very special place in the owner's heart.

Even though we may not ever possess as much as a multi-millionaire football team owner, we all have our own possessions. Among these items, there are a few that have a special place in our hearts. Perhaps it is a photo album; a special book; significant papers; or an item that calls up unique memories.

These are the kind of possessions that would tempt us to run into a burning building to rescue. We would experience grief if they were stolen or lost. They may not have a great deal of monetary value, but their worth is incalculable.

One of the basic tenants of biblical stewardship is that God owns everything. He owns all the gold and silver in the world: "*The silver is Mine and the gold is Mine, declares the LORD of hosts*" (Haggai 2:8). In fact, God owns everything in the entire universe: "*The earth is the LORD'S, and all it contains, The world, and those who dwell in it*" (Psalm 24:1). Faithful stewardship begins only after we recognize that we are not allowed to act as owners; our role is that of a manager. However, in spite of the fact that God is the owner of everything, His relationship to the tithe is unique. The words of Leviticus express this unique relationship very clearly – "*a tithe of everything . . . belongs to the Lord, it is holy to the Lord.*"

THE OWNERSHIP OF THE TITHE

This passage clearly states that the tithe belongs to the Lord. Although God owns everything, the tithe maintains a unique position with God. The other ninety percent is placed at our disposal and we have a great deal of flexibility in using this money. It can be used for food and other necessities, housing, gifts, recreation or entertainment, benevolence, savings, taxes, or a myriad of other uses. Yet, when it comes to the tithe, we are not allowed to make decisions.

The tithe is to be returned to the Lord. In fact, it should be given to God with no strings attached. In other words, it should not be designated for specific causes or needs. Since it belongs to God, He should be allowed to determine how it is used. When we want to make a special gift to a building fund, youth ministry, mission project, or any other need, it is made with an offering over and above the tithe.

From the earliest pages of the Old Testament, God has determined that the tithe is His. When we choose to respond to God's goodness and grace with a special offering, we are to do so with the ninety percent that is placed at our disposal.

Not only does God own the tithe, He has also determined how the tithe is to be used. Scripture specifies three uses for the tithe:

To provide for the religious leaders and activities

"I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting" (Numbers 18:21).

When the land was divided among the tribes of Israel, one tribe, the Levites did not receive any acreage. This was not an oversight but the intentional plan of God. The Levites were not expected to be agriculturists, they were to be the priests for the nation.

Therefore, one of the purposes of the tithe was to provide for the needs of these people. Not only did it feed the Levite families, but it also provided funds for the religious activity of the people. In other words, the tithe took care of the religious leaders and religious activities of the people of God.

To provide for the needs of the poor

"At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands" (Deuteronomy 14:28-29).

A second purpose of the tithe was to help meet the needs of the poor. The welfare system of the Old Testament was much more effective than the one implemented by our government. *If there is a poor man among your brothers in any of the towns of the land that the LORD your God is giving you, do not be hardhearted or tightfisted toward your poor brother. Rather be openhanded and freely lend him whatever he needs (Deuteronomy 15:7-8).*

When you are harvesting in your field and you overlook a sheaf, do not go back to get it. Leave it for the alien, the fatherless and the widow, so that the LORD your God may bless you in all the work of your hands (Deuteronomy 24:19).

God's welfare system provided for the needy and allowed them to maintain their dignity at the same time.

Yet, it seems that a portion of the tithe every third year was to also be used to meet the needs of the poor. It served as a supplemental resource and was not intended to take the place of other giving to the poor.

To provide for the fellowship of God's people

"Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always" (Deuteronomy 14:23).

A third purpose of the tithe was to provide for a festival meal for God's people. They were instructed to gather and eat the tithe in the presence of God. Certainly this did not mean that the entire tithe was to be consumed at the festival. Such a meal would have been an enormous waste and an extravagant tribute to gluttony.

God is very concerned that His people enjoy fellowship with one another. He is even willing to pay for the meal out of His own pocket. It is not uncommon to hear people within the church complain if a church hosts a banquet meal for the members. In reality, it is very biblical for the church to provide a meal for God's people by using the tithes of the people.

As God instituted the tithe, He established these three purposes: to provide for the religious activity of His people; to minister to the needy; and to provide for the fellowship of His people. As we bring our tithes to the church, the purposes have not changed. It is the church that continues to carry out these tasks. God uses the church to provide for the religious activity of His people. He

works through the church to minister to the needy. It is also within the church where the fellowship of God's people occurs.

God owns the tithe and He puts the tithe to work according to His plans and purposes. Those plans are carried out through His church. Therefore, in bringing our tithes to His church, we are giving our tithes to Him.

The Amount of the Tithe

As God's people, we do not have the option of determining the amount of our tithe. The amount has been predetermined. In fact, God even specifies the formula for calculating the tithe. It may be the earliest algebraic formula ever recorded.

The formula is as follows:

The Tithe = .10 X Everything

The word "tithe" means "one-tenth." Although we sometimes mistakenly apply the word "tithe" to any offering that we give to God, the word itself never has any other meaning than a tenth. Some of the more modern translations actually use the word "tenth" in place of the word "tithe." This is certainly an accurate translation of the biblical term.

The use of this term also teaches that we should not attempt to gradually become a tither. In a sincere, but misguided attempt to help people, some have encouraged small increases in giving with the ultimate goal of becoming a "full-tither." It does make sense and seems to provide a smooth growth process toward obedience.

The only problem with such an approach is that it is not biblical. One of the reasons we want to take a gradual approach to the tithe and change the amount of the tithe is because of our failure to comprehend the true purpose of the tithe.

God did not establish the practice of the tithe in order to get our money. Some people approach the tithe as if it is some type of contest between them and God to see how much money they can keep and still be blessed. However, the tithe is not God's program for getting into our wallet. The tithe is an opportunity to allow God to have Lordship over our lives.

*"Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, **so that you may learn to revere the LORD your God always**"*
(Deuteronomy 14:23).

As we bring the tithe, we learn to "revere" the Lord. The word literally means "to fear." Bringing the tithe provides the important spiritual benefit of learning to fear the Lord. When we bring only a portion of the tithe, we fail to learn reverence for God. Giving less than a tithe is disobedience which is evidence of a lack of reverence for God. Therefore, we do not give the tithe in order to enhance God's treasury. The tithe is strictly for our benefit. Giving less than the tithe is of no benefit to our spiritual health. Thus, we can comprehend why God commanded His people to "*bring the **whole tithe***" (Malachi 3:10).

The second part of the formula is the word "everything." The tithe is a tenth of everything. Perhaps the most common question asked by those who study the tithe is the issue of tithing on the net or the gross of our income. This question usually reveals a heart that is not right with the Lord. It is an attempt to determine how little God will accept.

Whenever we search for the minimum requirements it exposes our lack of commitment. At an office building or place of business, there are always employees who work according to the clock. They would not consider working a few minutes past quitting time. Usually, the most productive and best employees do not make decisions according to the time clock. They are willing to do the job without counting minutes. They do not seek to give only the minimum.

When we refuse to give a tenth of everything, we have made tithing a financial issue. God never makes the tithe a matter of money; it is always a spiritual matter. Obedience with the tithe does not require the advice of an accountant, it is a barometer of our reverence for God.

The Uniqueness of the Tithe

The tithe is described as being "... *holy to the Lord.*" The holiness of the tithe describes its uniqueness. Grasping this concept can revolutionize our understanding of the tithe. The word "holy" means "separate." When something is separated from other things and given to God, it becomes holy. An item is holy because of its relationship to God.

While in the wilderness, God instructed the Israelites to construct a tabernacle. This portable, tent-like structure served as a place of worship and represented God's presence with His people. In the book of Exodus, God gave very specific instructions about how to build the tabernacle. As you read the list of items needed, it is natural to ask where these wilderness nomads were to find such elaborate material. It would not be easy for these people, subsisting on manna and quail, to construct such an ornate structure. Yet, do not forget that one of the last things the Israelites did prior to leaving Egypt was to plunder the homes of their Egyptian taskmasters.

They built the tabernacle, the special place to worship God, from the pagan goods from Egypt. In other words, there was nothing special or godly about the material used to construct the tabernacle. It was made with pagan stuff.

Once the structure was complete, a special dedication service was held and the tabernacle was consecrated to God. Suddenly, something about the tabernacle was different. It was not just a tent made out of pagan material. It was a holy place. It was not holy because of its substance, but because it now belonged to God.

The entire tabernacle was holy, but the inner sanctuary was so holy that it was called the Holy of Holies. The High Priest was allowed to enter this innermost room one time per year, on the Day of Atonement. Just in case something happened, a rope was tied around his ankle to allow him to be dragged from the room. The place was too sacred for anyone else to enter.

The most holy object inside the Holy of Holies was the Ark of the Covenant. It was a small box that contained memorabilia from the wilderness wanderings. It was truly Israel's most holy possession.

On one occasion, after Israel entered the Promised Land, they were doing battle with the Philistines. The fight was not going well and the Philistines were winning decisively (see 1 Samuel 4). The Israelites determined that the reason they were losing was because God had not gone with them. Therefore, in order to lure God into the battle, they decided to take the Ark with them to the battlefield.

Because of their misunderstanding of the ways of God, they not only lost the battle, they also lost the Ark. It was captured by the dreaded Philistines. However, the Philistines soon realized that having Israel's most prized possession created problems. They quickly returned the Ark (see 1 Samuel 5-6).

The Ark remained on the outskirts of the nation, in a place called Kiriath Jearim, for twenty years. When David became king, his plan for consolidating the nation required that the Ark be returned

to the city of Jerusalem. David declared a national holiday and made plans for a celebration. A cart, made of the finest wood, was constructed to carry the Ark. Singers, dancers and musicians were recruited and a parade was organized.

As the Ark was being transported to Jerusalem, the cart struck a rut in the road and began to tip over. One of the priests who was walking alongside the Ark, instinctively reached out to keep the Ark from falling to the ground. Immediately upon touching the holy box, he fell over dead (see 2 Samuel 6).

The priest did not die because of a heart attack or a sudden illness. He was struck dead by the hand of God. Such a harsh response does not seem to fit our concept of God. There was no trial, no opportunity for explanation, no mercy. The man was killed for a reflex action. The explanation for his death is really very simple. He was struck dead because he dared to touch something that was holy. We are not allowed to touch things that are holy.

This truth helps us understand something about the importance of the tithe. In Leviticus 27:30 we read that the tithe is *"holy to the Lord."* Once we grasp this concept it becomes clear why there is no benefit in using the tithe for ourselves.

Sometimes we conclude that we cannot afford to tithe or, upon occasion, believe that we can use the tithe for another purpose. However, once we truly grasp the truth that the tithe is holy, it becomes clear that we have no option other than returning it to God.

Conclusion

Fifteen-year-old Audrey Santo has been comatose since she nearly drowned in a backyard swimming pool twelve years ago. Her family has faithfully taken care of her, but their home has recently been overrun by a series of strange events.

A team of two psychologists and a catholic theologian have spent the past 14 months investigating claims of miracles surrounding young Audrey. Visitors to her home in Worcester, Massachusetts, claim that statues of Jesus and the Virgin Mary appear to weep as they inexplicably ooze oil. Wafers that are used to represent the body of Christ turn red as if they are bleeding. Some claim that the girl takes on the suffering of others and helps them get rid of their ailments.

As word has spread about the apparent miracles, it has created quite a stir in the normally quiet neighborhood. Last August more than 8,000 people attended a special service at the residence. It is amazing how people respond when they believe that something has been uniquely touched by God. People get caught up in the excitement of chasing after things that they hope have been sanctified by God. The reality is that we all have something within our grasp that is truly holy. It is something that will provide tremendous blessing once we recognize that it has been set apart by God. *"A tithe of everything. . . belongs to the Lord, it is holy to the Lord."*