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Distance learning and self-study are among the most dynamic and fastest-growing educational strategies in colleges and churches across America. Though different from traditional classroom study methodology, the goal is the same: to guide students through a systematic approach to spiritual formation.

This course has been carefully written and prepared so that you may experience intellectual and personal growth in the convenience of your home and at your own pace. Do not expect home study to be an easy shortcut to learning; it requires high motivation and self-discipline, since there are no prearranged class times. If you follow the process faithfully, however, your investment of valuable time will pay rich dividends in increased understanding and spiritual growth!

To assist students in grasping the concepts presented in self-study courses, a qualified Course Advisor is available to answer any questions you may have and to help guide you through the materials. Simply e-mail your questions or comments about course content to dguthmuller@nicevilleag.com. Your question(s) will receive prompt attention by your Course Advisor!

Suggestions for Studying

You cannot study the Bible as though it were just another book. Those who wrote it were inspired by the Holy Spirit, so you need the Holy Spirit to illuminate its truth to your heart and mind. With an open Bible, the Holy Spirit, a textbook, and a study guide, you're in the classroom of the Holy Spirit. As a student of the Holy Spirit, you'll achieve the goal of this course--anointed learning. Here are some study tips:

1. Set aside quiet and regular times for your study. Concentration is easier if you turn your mind to your studies at the same time each day.
2. Pray as you begin each study session. Ask the Lord to help you understand the material and make appropriate application to your life.
3. Look over the lesson objectives and the questions at the back of this workbook prior to reading each section.
4. Read through the lesson. Look up scripture references and take any notes that may be helpful. You may want to highlight pages or take notes in the margins as specific points make an impression on you.
5. Close the book and try to think through the main points. Think about what you've learned and seek ways to apply it in your personal life, in discussion with family and friends, in a Bible lesson, etc.
6. Answer the study questions in the back of the workbook. To get the most out of this study, be sure to use the manual properly. Don't simply turn to the section designated and search only for the answer, leaving the rest of the valuable material unread.
7. Take your time. No bell will ring to force you to move on to new material.
8. Make good use of reference tools, such as a study Bible, a comprehensive concordance, and a Bible dictionary. An up-to-date English dictionary will help you understand words that may be unfamiliar.
9. If you have access to the internet, you may want to use online resources such as <http://www.biblegateway.com/>, <http://www.bible.org/>, <http://www.e-sword.net/>.
10. Email any questions you may have concerning this course and its contents to dguthmuller@nicevilleag.com. Please indicate which course you are taking and the specific page number(s) which is/are in question.
11. When you have completed all study questions, you may check your answers against the answer key in the back of the workbook. Don't "cheat"! Remember, the only person you will be cheating is yourself!

Personal Goals and Progress

Learning Goal

From this course I hope to be able to:

Study Goal

I plan to schedule the following time(s) for study:

Monday:

Tuesday:

Wednesday:

Thursday:

Friday:

Saturday:

Sunday:

Hours per Week:

Progress

Date Course Started:

Date Course Completed:

Personal Commitment

I hereby submit myself to the Holy Spirit and commit myself to becoming the person God created me to be.

Signature

Date

New Covenant Tithing

Course Syllabus



Description

This course contrasts tithing under the Law and tithing under Jesus. It explains the difference between giving under the Law and giving under Jesus, and shows how grace enables us to give generously. He also presents the characteristics of greed, along with steps for breaking the spirit of greed over our lives.

Objectives

The objective of this study is to explain the difference between tithing under the Law and giving under Jesus. Tithing was mandatory under the Law but was set aside after Jesus died on the cross. Why? What has replaced tithing? You'll find the answer to that question and more when you read through this hard hitting in-depth study on New Covenant Tithing.

New Covenant Tithing

(Niceville Assembly of God, Niceville, Florida)



(Boyce A. Teas)

Preface

Except otherwise noted, all scripture is taken from the New International Version (NIV) of the Bible. You are permitted and encouraged to make copies of this study, provided you do not sell or altar copies.

Introduction

The Hebrew word for “tithing” (*ma’ser*) literally means “a tenth part.” The origin of tithing is unknown. But, we do know it was not an exclusive religious practice. From the earliest times tithes of the year’s yields from fields, fruits, and flocks were offered for various objectives. For example, when a conqueror subjected a people, he levied as tribute the tithe of their possessions. Tithing as a sign of submission to the one true God began with Abraham, and was voluntary (Genesis 14:20; Hebrews 7:2, 6). Tithing was mandatory under the Law. Hebrews were required to bring in one-tenth of livestock and the land’s produce as recognition of God’s protection over them (Leviticus 27:30-32; Numbers 18:21, 26; Deuteronomy 14:22-29; Nehemiah 10:36). The tithe was the fixed tax paid by the people to the government during the early Hebrew Monarchy (1 Samuel 8:15-17). King Hezekiah (715-687 B.C.) had chambers built in the temple precincts to store the tithe tax (2 Chronicles 31:4-12). Tithing was the orthodox procedure among the religious sect called Pharisees during the time of Christ. Read Matthew 23:23 and Luke 11:42. Jesus’ point is that tithing doesn’t do a person any good unless he/she keeps the rest of the Law; specifically, the inner and more important virtues of justice, mercy, and faith (Matthew 23:23).

Section 1 – Compulsion vs. Privilege

While the concept of giving towards the support of places of worship and the work of God is carried over into the New Covenant of grace, there is a vast difference between these two covenants. The word *covenant* means an arrangement made by one party, which the other party could accept or reject, but could not alter.

God made two covenants with humanity, which affected the way believers give: Law and grace. The first covenant of Law, commonly known as the Old Covenant, was mediated by Moses. The second covenant of grace, commonly known as the New Covenant, was mediated by Jesus, God’s Son (John 1:17; 3:16). Under the Old Covenant, only those who prescribed to the ritualistic demands of God’s Law could be accepted. Under the New Covenant anyone who believes in Jesus is accepted. You

say, “What about the covenant God made with Abraham?” That covenant was with Abraham and “his seed” (Galatians 3:16). Jesus Christ is that seed! See Galatians 3:16. When you talk about God’s promises given to Abraham you are talking about the promises that come to us through Christ under the New Covenant (Romans 4:13)!

Let’s examine three contrasts between the Old Covenant Law and the New Covenant of grace:

A. Incompleteness vs. Completeness

While the Old Covenant was incomplete, the New Covenant is complete in every respect. The cutting off of a part of the flesh through the act of circumcision was done under the Old Covenant to sanctify the whole body. People also had to set aside one day of the week, the Sabbath (Saturday), in order to sanctify the whole week, etc. Under Christ, everything you have or will ever have belongs to God (1 Corinthians 6:20)! Every day of the week is considered holy unto God (Colossians 2:16-17).

Another example of the incompleteness of the Law is the giving of 10 percent of one’s income (a part) to sanctify or protect the whole (Malachi 3:11). Because we are bought at a price (the blood of Jesus; 1 Corinthians 6:20; 2 Corinthians 5:15), under the New Covenant, God owns everything, and Christ is our protection. Even at the heart of Old Testament tithing was the notion that God owns everything (Exodus 19:5; Psalms 24:1; 50:10-12; Haggai 2:8). All blessings, including the very breath we take, come from God (Genesis 1:26-27; Job 1:21; John 3:27; Acts 17:28; 1 Corinthians 4:7).

A final example is that Jesus faced judgment to sanctify the whole body of believers. Our righteousness is not based on what we have done but on what Christ has done. Galatians 3:24 tells us the Law was given to lead us to the understanding that Christ was offered up on our behalf for the sins of the whole world (John 3:16). Isn’t this good news!

Read Luke 11:42. The words “You should have practiced the latter without leaving the former undone,” teaches the tithe, as well as the other spiritual principles of divine origin, are carried over into the New Covenant, *not as a requirement to be saved or have God’s protection*, but as an *accepted discipline*. We are foolish to give a portion of anything to God under this side of the cross! To do so is Old Covenant. To give God back a part of the whole He has given us is an insult to the finished work of Jesus on the cross. If a portion belongs to God, who does the rest belong to? It belongs to you! That represents separation from God. At what point or level? It separates us at the 10 percent level. That is not New Covenant. On this side of the cross, you, and everything you are and everything you own already belong to God (1 Corinthians 6:20). You cannot operate under liability and responsibility at the same time.

B. Works vs. Faith

The Old Covenant brought people into relationship with God through works (i.e., sacrificing animals, men had to be circumcised, etc.). New Covenant believers are brought into relationship with God through faith in Jesus (John 3:16; John 6:47; Romans 10:4; Galatians 3:23-25; Ephesians 2:8). By nature, people presume to seek salvation by works because it seems an offense to the flesh to believe we cannot. Yet, it is an insult to the blood of Jesus to observe *any part* of the Old Covenant to justify ourselves before God, including Torah Law. There were three parts to the Old Covenant Law: Civil Law, Ceremonial Law, and Torah Law. Israel's Civil Law (i.e., monarchy, regulations concerning cities of refuge, judicial system, etc.) became unnecessary when the Hebrews stopped being an Old Covenant nation. Ceremonial Law (i.e., sacrificing animals, celebration of holy days, circumcision, keeping the Sabbath, meat restrictions, etc.) became obsolete when Jesus died on the cross (Hebrews 8:13). They were given to teach Israel about Christ (Galatians 3:24-25). They are no longer needed now that the Lord has come. Torah Law, the third part of the Old Covenant, is God's boundaries given to us in respect to eternity, holy conduct, and godly character. It was given to teach us about the holiness of God (Torah means *teachings*). While Torah Law is still valid, we do not obey these commandments and precepts in order to be saved. The commandments of divine origin are carried over into the New Covenant, *not as a requirement to be saved, but as a way of life* (Matthew 23:23-27; Luke 11:42; John 8:31-32; 1 Peter 1:15-16).

Anytime we place a requirement upon a person to be saved other than by faith in Jesus, we are instructing that person to go back under works for salvation and teaching that Christ died in vain (Galatians 2:21; Ephesians 2:8-9). We obey God's absolutes (spiritual laws) because we have *already* been justified through faith in Jesus (Romans 5:1) and "made holy through the sacrifice of the body of Jesus Christ once for all" (Hebrews 10:10). Unfortunately, there are those who believe we should no longer keep the commandments and precepts of the Old Testament. If you are one of those individuals, let me ask a question: "What constituted *all* scripture in 2 Timothy 3:16?" While there were a few New Testament writings being circulated at the time Paul wrote 2 Timothy 3:16, for the most part, scripture was the Old Testament. The Bible Jesus and the apostles read was the same Old Testament books we have in our English Bible. Read Matthew 5:17-20. Does this sound like Old Testament commandments and precepts are no longer valid? I think not. From pages and pages of stories, commands, and promises, key principles begin to emerge that point us toward the spiritual values God holds dear. The Lord's teachings are the "spirit" or "intent" of Torah Law (Matthew 28:20). The letters of the apostles are also an expansion of Torah Law. That is because God's absolutes (i.e., Ten Commandments), as well as all of God's spiritual principles in respect to holy living, cannot change, cannot be broken, and cannot be interpreted differently in a given situation.

Some may say, "That sounds like legalism." No it doesn't. Laws don't cause bondage, people do. Americans have more laws than any other country in the world and yet are considered to be the freest people on the planet. There is nothing wrong with Torah

Law (Romans 7:22). What is wrong is how people interpret it. Keeping God's commandments and precepts for the *wrong motive* is what leads to bondage and legalism. Legalism is any religious code of ethics, whether God's or self-imposed, whereby a person seeks to obey to produce God's righteousness (Mark 7:6-7; Matthew 15:1-9). While we should live holy and do good works (Hebrews 12:14), we don't do so *to justify ourselves before God*. God will only accept "good works" which flow out of a humble heart of love filled with His grace (Ephesians 2:8-9).

Ultimately, any use of any part of the Law as a means of earning one's salvation is a distortion of the gospel and an insult to the shed blood of Jesus. That includes keeping the Ten Commandments, the observance of the Sabbath, water baptism, circumcision, tithing, etc. God's plan is to save and bless you through the obedience of one person, Jesus.

C. Liability vs. Freedom

The third difference between the Old Covenant and New Covenant has to do with liability (demand) vs. liberty (freedom). A believer cannot be under liability and be free to take responsibility for his or her actions. That is why we need to understand the liability that was imposed under the Law and the freedom given us under Christ. People wrongly criticize the Seventh-Day Adventists for coming together to worship on Saturday instead of Sunday like other believers. These folk have a right to worship any day of the week they want to. Jesus paid for that freedom when He died on the cross. There are three reasons we come together to worship on Sunday, the first day of the week, and not on the Sabbath (Saturday), the last day of the week. First, Sunday is the day Jesus rose from dead. Every time you attend Sunday services you are celebrating the resurrection of Christ! Secondly, the early church came together for worship on Sunday, which has become a tradition over the centuries (Acts 20:7; 1 Corinthians 16:2). Businesses and department stores use to close on Sundays as recognition of the need for people to come together for worship. Third, we come together to worship on Sunday because we are no longer under the demands of the Law (Romans 10:4).

The only way you will ever be responsible for your actions is if you believe you are free to make choices. There was no freedom of choice under the Law. Paying tithes under the Old Covenant was a liability. The reason I know this is because there were penalties for not doing so (Leviticus 27:30-33; Deuteronomy 26:12-19; Malachi 3:9). According to Malachi 3, if you didn't tithe you were under a curse (verse 9) and God couldn't bless you and your crops wouldn't grow (verses 10-12). According to the apostle Paul, a New Covenant believer cannot be cursed for anything because "Christ redeemed us from the curse of the Law by becoming a curse for us" (Galatians 3:13). This includes breaking the law of the tithe. Saying that a person must tithe in order to be made right with God is not only placing people back under the bondage and curse of the Law; it is telling believers in Christ they can gain something from God by giving that which has already been paid for through the blood of Jesus. Besides, those who tithe for justification purposes had better keep all of the Law or be condemned for not keeping all of it (Galatians 3:10; James 2:10). Most of us are guilty of breaking the Law

of the Sabbath, Saturday (i.e. we go beyond the travel distance which was allowed under the Law; don't come together to worship that day, etc.). But, it doesn't matter, because "Christ is the end of the Law" (Romans 10:4). Hebrews 8:13, "By calling this covenant 'new' He has made the first one obsolete; and what is obsolete and aging will soon disappear."

In Paul's day, the issue was not tithing; it was circumcision (Galatians 5:2). The issue was not the act of circumcision itself, however; it was people justifying themselves through that act! The moment we do something to try and gain favor with God, or do something as a *condition for salvation* other than faith in Jesus Christ, we go back into the "yoke of slavery" Paul spoke of in Galatians 5:1. Paul said to the Galatians, "You who are trying to be justified by Law have been alienated from Christ; you have fallen away from grace" (Galatians 5:4). They didn't fall from grace because they had done some terrible sin like adultery, murder, etc.; they became alienated from Christ because they had added circumcision as a requirement to be made right with God. Law teachers of our generation are adding tithing, water baptism, communion, circumcision, keeping the Sabbath, abstaining from certain meats, church membership, etc., to Christ. If righteousness can be gained by doing "something," then Christ died for nothing, according to what Paul said in Galatians 2:21. He stated in Galatians 4:9, "But now that you know God--or rather are known by God – how is it that you are turning back to those weak and miserable principles? Do you wish to be enslaved by them all over again?"

One of the reasons the Law was given was to show us that we couldn't measure up to God's standards of holiness on our own (Romans 5:20). Jesus' death on the cross takes that liability away places us under grace and the leading of the Holy Spirit, where our hearts are empowered to freely give unlimited amounts of money towards the work of God. New Testament saints should see giving as a privilege, not a liability. Not only are you free to give unlimited amounts towards the work of God, you are responsible for giving according to the leading of the Holy Spirit (Galatians 5:18). The Holy Spirit may lead you to give 20 percent of your income. If you look at tithing as compulsory to be saved or a debt to be paid in order to receive God's blessings, you have just come out of grace and gone back under Law. It is like paying the electric bill. We don't pay the electric bill out of the goodness of our heart. We pay it to keep our lights on, refrigerator running, etc. Paying tithes as an obligation of the Law is an insult to the blood of Jesus (Galatians 3:21). Anytime we place a requirement upon a person to be saved other than by faith in Jesus (Ephesians 2:8-9), we are instructing him/her to go back under a system of works for salvation (legalism). The two primary purposes for the Law were to show us that we were sinners and that no flesh could ever be justified in God's sight, and then lead us to Christ (Romans 4:15; 7:13; Galatians 3:24, 25).

The Law was like a tiny flashlight in comparison to Christ (John 1:4; 3:19). A little light is only good when you are in total darkness. But, why would you need a flashlight to guide you when the noonday sun is glaring down upon you? Hebrews 10:1, "The Law is only a shadow of the good things that are coming, not the realities themselves." Here, the word for "shadow" is the same Greek word for "darkness." Colossians 1:13,

“Christ rescued us from the dominion of darkness and brought us into the kingdom of the Son He loves.” Most people associate this darkness to Satan, but the name Satan is not mentioned once in the book of Colossians. According to the context of the Greek words “darkness” or “shadow” in Hebrews and Colossians, it refers to the Law. Why was the Law darkness? There is good reason for this. Law was what God used to govern sin, (Romans 4:15; 7:13). After everyone was put on the same level of condemnation, God could then send His Son and redeem believers on the same level of His righteousness by faith through the life of Jesus (Romans 4:9-11). In the purist sense, grace takes you from under liability of having to follow a set of rules, regulations, and commands in order to relate to God and places you, by faith, in an intimate relationship with Father God that frees you up so you can follow the inner leading of the Holy Spirit. It also puts you in a position to be able to be responsible for your behavior and motives.

I’m convinced the reason some pastors are afraid to preach on grace is because they fear believers will start sinning. I hope I don’t bust anyone’s religious bubble, but church people are already sinning. Preaching rules, regulations, and threats have never stopped people from sinning. In fact, it causes people to sin more, because that is the emphasis. The Law lacked “any value in restraining sensual indulgence” (Colossians 2:23). All it did was to point out our sin (Romans 7:7). The gospel of Christ is an issue of a Spirit-led heart, relating to God based on faith. It has never been an issue of what a Christian should or should not do. It is an issue of motivation of the heart! The reason the grace of God changes a person is because God’s spiritual Laws are administered by the Holy Spirit from the individual’s innermost being (Galatians 5:16).

You say “What about those who say they are Christians and burn down abortion clinics, bomb federal buildings, and murder people?” Some of the most mentally ill people on this planet carry a Bible and attend church. But they do not come out of the gospel of Christ. The gospel does not create mentally confused people. But religion does. Religion not only causes a person to become self-righteous angry, and mean, it causes them to justify their actions and attitudes no matter how extreme. Laws can’t control or change a person’s heart. If it could an entire generation of Hebrews wouldn’t have died on their way to the Promised Land and missed the rest of God (Hebrews 3:7-11). Although they temporarily straightened up for a short time during tribulation, it was not a permanent change because they never really turned their hearts toward God. In fact, they became worse sinners after each judgment was lifted (Hebrews 3:10). You would have thought with all the punishment God gave them they would have gotten the message. That never happened because there was no change on the inside Hebrews 4:11). The Old Covenant was designed to restrict the flesh and show the heart its desperate need for freedom. The New Covenant was designed to free us up so we could be led by the Holy Spirit (Galatians 5:18). Furthermore, the gospel is so powerful it will change a person’s motive, causing him/her to want to do everything possible to glorify God (Romans 12:1-2). That is because when a person comes into Christ he/she comes out of liability and enters into freedom and power to live for God according to the Holy Spirit’s leading. And, from that freedom comes a spiritual inspiration of the heart which motivates the believer to go far beyond what he/she could ever imagine could

have ever happened under the Law. Maybe you've held back the blessings of God on your finances because you've operated out of liability, Law. That can change when you make Jesus Lord. He is Lord whether you make Him Lord or not. But He wants to be your Lord. If Jesus is Lord over your life, you are now free to give freely to the work of God because you now have an unlimited supply! Jesus Christ is your source and Treasurer!

God's method of financing His church is to set you totally free from sin and the demands of the Law, turn you over to the Holy Spirit, show you the need, and then let you give out of a grateful heart. When you willingly give out of love and gratitude you will receive a reward for the gift (2 Corinthians 5:10). There is no reward for doing something out of obligation or duty. There is nothing cheerful about paying a just debt. Furthermore, it has been proven that those who give systemically on a weekly or monthly basis out of a heart of love usually give more to support the mission of the church than those who give when they feel like it. The gospel has nothing to do with what you do to get a response out of God; it is what God has done to get a response out of you! Jesus took all of your liabilities upon himself. Each and every liability under the Law, including tithing, has been met in the eyes of God. Paul said, "May I never boast except in the cross of our Lord Jesus Christ" (Galatians 6:14). The only thing that counts is faith expressing itself through love" (Galatians 5:6). The issue of the gospel of Christ is freedom. And, from that freedom is a spiritual inspiration of the heart to motivate you to go far beyond what you thought you could do. Furthermore, you will give out of a heart of love and appreciation of what God has already done for you. The word "obligation" has been replaced with the word "privilege" under grace. There is something about a willing heart that turns God on (Colossians 3:23; 1 Timothy 6:18; 1 Peter 5:1-4; Ephesians 6:7-8).

Section 2 – Jesus, our Tithe

Turn to Hebrews 7 and let's examine the tithes Abraham paid to Melchizedek, a Canaanite king and priest of Salem (Jerusalem). There are those who believe Jesus and Melchizedek is the same person. There is no proof of that in the Bible. The author of the book of Hebrews considered Melchizedek, who was both priest and king, a *type* of Jesus Christ, however. The phrase "without father or mother" in Hebrews 7:3 does not mean that Melchizedek literally had no parents or family, or that he was an angel. It simply means scripture does not record his genealogy and says nothing about his beginning and end, serving as a type of the eternal Christ whose priesthood will never end (Hebrews 7:24-25). That is Hebrews 7 in a nut shell. Now that we know the context of this chapter, let's examine it in detail.

Verses 1-4 (cross-reference Genesis 14:18): Abraham is on his way back home after defeating some kings who had plundered the cities of Sodom and Gomorrah and taken captive some of the survivors. Abraham's nephew, Lot, and his family were among the captives. King Melchizedek brought out bread and wine to Abraham and his men who were tired and hungry (verse 2; Genesis 14:18). In return, "Abraham gave him a tenth

of everything” (verse 2; Genesis 14:20). Don’t misunderstand what is being said here. The writer is not instituting a law of tithing to be made right with God. Using Abraham’s tithe as an example, the writer takes one aspect of the Law, amplifies it, and then shows how it was used to bring us to Christ. Paul does the same thing in Romans 7, using the law of divorcement. The point the Hebrew writer is making is that Christ’s priesthood, “in the order of Melchizedek” (Hebrews 6:20), is both before and greater than Abraham and all of the Levitical high priests combined. Like Melchizedek, Christ was appointed priest by God without human involvement. If we are going to institute the requirement to tithe in order to be made right with God because it came about through Abraham, we need to bring circumcision over into the New Covenant as well! After all, Abraham and his descendants were required by God to be circumcised (Genesis 17:9-10). If God required Abraham to pay tithes, as circumcision was, wouldn’t there be a biblical trail from Abraham to his son Isaac? There isn’t! There is no biblical record of Abraham tithing before or after meeting Melchizedek! The only other reference to tithing that I find in the book of Genesis is when Jacob, Abraham’s grandson, tried to bargain with God by tithing (Genesis 28:20-22).

Verse 5: There is a vast difference between what Abraham did and what happened under the Law. Abraham gave what he purposed in his heart. Under the Law, it became what people in authority took from the people, not what they freely gave. Yes, you brought it in, but if you didn’t you were “under a curse” (Malachi 3:9).

Verses 6-10: Verse 8, “In the one case, the tenth is collected by men who die...” Who were these men? They were priests who collected the tithes under the Law. The writer isn’t talking about Jesus; he is still talking about Abraham and Melchizedek. Jesus hasn’t been brought into the picture yet! What is the difference between what Abraham did and what was required under the Law? Abraham paid tithes out of *desire*, not out of demand (liability) (Hebrews 7:2). Under the Law, priests were under the commandment to “collect” (*take*) the tithe (Hebrews 7:5, 8)! That sounds like the Internal Revenue Service (IRS) to me and not something that should happen in church. Yet, that was the way the Law of tithing worked. The original purpose of tithing under the Law was to pay for the upkeep of the Temple and for the support of priests. The first fruits from crops along with the tithes were presented at a banquet called the Feast of Harvest (Exodus 23:16, 19). This celebration became a major social event in Israel as servants, orphans, widows, property-less Levites, and casual strangers were invited to the tithing banquet and festival (Deuteronomy 14:22-29; 26:2-4, 10-12). An additional tithe was required at certain times (Deuteronomy 12:5-18; 14:22-29). For example, the Talmudic rabbis required two separate tithes to be presented each year. Except in the 3rd and 6th years of the Sabbatical cycle of seven (Amos 4:4) when it was designated for the poor, the first was to be given to the Levites. The second was to be expanded in feasts at Jerusalem. According to rabbinical interpretation, the heavy burden of double tithe or one-fifth of one’s income (Genesis 47:24, 26) caused the people to stop supporting the work of God all together. That is not the way God saw it. See Malachi 3:8, 10. Biblical history shows that numerous times God’s people selfishly held on to their money rather than give it to the Lord in regular tithing and offerings. They suffered financial reverses as a result (Haggai 1:3-6; Malachi 3:9-12).

Verses 9 and 10 provide us with the New Testament pattern. Before they were ever born, how did the Levitical priest, who collected the tithe under the Law, pay their own tithes according to these verses? They paid them "through Abraham" (verse 9). Verse 10 tells us *they were credited with Abraham's tithe before they were even born!* Now we see Jesus coming into the picture. *Abraham was a type and shadow of Jesus Christ!* God arranged to have Abraham pay tithes to Melchizedek to show us what Christ would do for us. Levi got credit for something he did not do. He got credit for something Abraham did. This was done to teach us that under the New Covenant, Jesus met each and every liability demanded of us under the Law--Jesus is our tithe! The Lord received the credit for the bad things we did and then turned around and gave us credit for His righteousness (2 Corinthians 5:21). If you are born again you are a priest under God's High Priest, Jesus (1 Peter 2:9)! And, like Abraham did for Levi, Jesus has paid your tithes in order to be made right with God. Jesus is not a priest by genealogical descent, but by the sheer force of resurrection life. Unlike the priests under the Law who needed to give sacrifices for their own sins, and who had to be replaced when they died, Jesus is a priest forever in the royal order of Melchizedek. He will never be replaced! This makes Jesus the guarantee of a far better covenant between God and humanity.

Verses 11-12: What law (verse 12)? The Hebrew writer is still talking about the law of the tithe (see verse 5). In what way has the Leviticus priesthood changed (verse 12)? It was completely eliminated. If the priesthood of Levi, which provided the framework for the giving of the Law, could have made people perfect there wouldn't have been a need for a new priestly order like Melchizedek. Furthermore, when the Leviticus priestly order was done away with, so were all the rules and regulations that went along with that priestly order (see Colossians 2:14-15). This included the law of tithing, law of circumcision, law of observing the Sabbath, etc. We are no longer saved by doing something; we are saved by repenting and receiving Jesus as Lord and Savior (John 1:12; 3:16; 14:6; Ephesians 2:8).

Verses 13-14: The Jews rejected Jesus because His ancestry was not connected to the old Leviticus priestly line.

Verses 15-17: The writer's purpose for comparing Jesus to Melchizedek is to show us that Jesus' priesthood is eternal.

Verse 18: What is the "former regulation" (former commandment) referred to in this passage? It is found in verse 5. The writer has only been talking about one commandment in this chapter and that is tithing. Why was the commandment to tithe set aside? It is because it was weak and useless. In other words, telling people they had to tithe didn't work! It still doesn't work. Only a small percentage of Christians carry the financial load of a church. Most Christians give sparingly, if they give at all. Speaking of the Law, Paul said in Colossians 2:23, "Such regulations indeed have an appearance of wisdom, with their self-imposed worship, their false humility and their harsh treatment of the body, but they lack any value in restraining sensual indulgence."

This tells us why the New Covenant of grace was implemented. It was because justification by works (Law) didn't work!

Verse 19: What has replaced the old system of commands according to this verse? "A better hope," which causes us to draw close to God! In other words, justification by faith works! The Old Testament Law was imperfect because it could not impart the divine life or the power to fulfill its demands. Nor, did it offer complete and perfect access to God (also see verse 25; Galatians 3:19). Jesus does both!

Verses 20-22: What oath did God make that guaranteed us a better covenant according to verse 21? It was that Jesus would be a priest forever (verse 22). It was God's oath of Jesus being our permanent High Priest that is a "guarantee" of a far better way between us and God--one that really works! The Old King James version uses the word "surety." The word "surety" or "guarantee" means payment. What payment has the writer been talking about in Hebrews 7? The tithe! So what has Jesus become under this New Covenant? He has become our tithe! Have you paid tithes? If you believe in Jesus, you paid them (tithe) the same way the Leviticus priesthood paid tithes through Abraham (Hebrews 7:9). In fact, each and every one of your obligations and liabilities demanded by the Law to be made right with God has been met in every way by Christ Jesus.

Verses 23-25: These verses explain why men couldn't stay high priests, but Jesus could. Death caused the various high priests under the Law to step down. Since Jesus is still alive, He is still our permanent High Priest; able to save completely and make intercession for us. Christ's intercession (verse 25) is not just talking about Him having a prayer ministry. The intercession between God and New Covenant believers is a reality simply because Jesus is there! (1 Timothy 2:5). When God the Father sees us, He sees us through Jesus. And, we are presented to the Father "perfect in Christ" according to Colossians 1:28. Do we have a great High Priest or what?

Verses 26-28: The Hebrew writer is comparing man's priesthood with that of Christ's perfect and eternal priesthood. Because the priesthood under the Law was imperfect (10:4) and administered by sinful men who died (verses 27-28), it has been replaced by Jesus, a perfect High Priest who lives forever. When Jesus died on the cross, He didn't die for his own sins; He died for the sins of all of humanity. Then, He sat down at the Father's right side on His throne in heaven to serve as our eternal priest and mediator between us and God forever (verses 24-28; 1 Timothy 2:5). And, He's going nowhere! God's oath guarantees that (verse 21)! That is why He is able to save completely and forever all who come to God through Him (verse 25).

The *Message* renders Hebrews 7:11-22 this way: "If the priesthood of Levi and Aaron, which provided the framework for the giving of the Law, could really make people perfect, there wouldn't have been need for a new priesthood like that of Melchizedek. But since it didn't get the job done, there was a change of priesthood, which brought with it a radical need of a new kind of, Law. There is no way of understanding this in terms of the old Leviticus priesthood, which is why there is nothing in Jesus' family tree

connecting Him with that priestly line. But Melchizedek's story provides a perfect analogy; Jesus, a priest like Melchizedek, not by genealogical descent, but by the sheer force of resurrection life – He lives! – 'priest forever in the royal order of Melchizedek.' The former way of doing things, a system of commandments that never worked out the way it was supposed to, was set aside; the Law brought nothing to maturity. Another way – Jesus! – a way that *does* work, that brings us right into the presence of God, is put in its place." The book of Malachi proves demanding people to tithe doesn't work. When God transferred the priesthood over to His Son, He established a new way of relating to people in regards to giving. Whether it is giving of money, talents, or time, it is one that really works! Giving under Jesus, God's eternal High Priest is a privilege and honor.

Section 3 – Grace Giving

This section of our study is about how grace enables us to give generously. It is based on 2 Corinthians chapters 8 and 9. Paul is writing in order to get the Corinthian church to come through on a pledge they had made over a year ago to help poor Christians in Jerusalem (verse 10). It wasn't that the Corinthians didn't have the money to give, or that their intentions were wrong; they just hadn't got around to it. The trouble between Paul and the Corinthian church had perhaps delayed this project. In any case, Paul uses the Macedonian churches as examples in order to urge the Corinthian believers to come through on their promise. Macedonia (northern Greece) and Achaia, where Corinth was located (1:1; 9:2), were natural rivals. Paul refers to the Macedonians a number of times in these two chapters, knowing the Corinthians would be spurred to action by the comparison. Paul appeals to this natural motivation, but provides other reasons for giving as well. In fact, these two chapters contain the most extensive teaching about Christian giving found in the New Testament, serving as a guide for believers and churches for all time.

2 Corinthians 8

Verse 1: Paul is about to tell us how the grace of God "affected the Macedonian churches," not the Corinthian church. Paul's first letter to the Corinthians reveals they had some serious character flaws. What would most preachers of our day have preached to a church that had a history of incest, drinking glasses of real wine, and eating lavish meals at communion, not to mention being stingy with their money? They would have preached Law. After all these folk were sinning. What does Paul give them? He gives them grace: "And now, brothers, we want you to know about the grace that God has given the Macedonian churches." Why grace and not law? Paul knew the only way the Corinthian believers could be responsible givers was to become established in grace.

Verse 2: This passage presents two opposites. First, the Macedonians were experiencing a lot of trouble yet experiencing overflowing joy at the same time. That doesn't seem logical but that is how grace works. Anyone who allows trouble to determine who they are in life is a defeated person. For, every person on this planet will get into trouble at one time or another, some more than others. The difference between those who are victorious and those who are not is not the trouble they are experiencing, but what they interpret that trouble to be or not to be. Anytime we interpret trouble as retribution from God as punishment for what we did wrong, we have just defeated our own self. I am not saying we won't reap what we sow in life (Galatians 6:7), or that God won't discipline us when we step out of line and refuse to repent (Hebrews 12:5, 7, 11, and 19), but when a person equates their trouble with their relationship with God they are in worse trouble. Is it possible to have a lot of trouble and a lot of joy at the same time? It was for the Macedonian churches!

The churches of Macedonia had another opposite going for them. In their extreme poverty, they were extremely generous. How can a poor church be generous in their giving towards the work of God? The answer is through the grace of God: "We want you to know about the grace that God has given the Macedonian churches" (verse 1). So what did grace do for the Macedonian believers? It prevented them from equating their troubles with their relationship with God and enabled them to be generous and sacrificial givers. Sacrificial giving was an essential part of Christ's nature and character. By His becoming poor, we now partake of His eternal riches. God wants the same attitude among believers as evidence of His grace working within them. All the grace gifts (eternal life, Romans 3:23; righteousness, Romans 5:17; serving, Romans 12:7, etc.), and disgrace for the sake of Christ are the everlasting riches we have received in exchange for the rags of sin (Luke 12:15; Ephesians 1:3; Philippians 4:11-13, 18-19; Hebrews 11:26; Revelation 3:17).

Verse 3: Grace enabled the Macedonian believers to give sacrificially without being prodded. That is understandable since grace takes you beyond your ability and allows you to *tap into the resources of God*.

Verse 4: "Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints." Did Paul demand something out of the Macedonian Christians? No. They demanded something from him. They were "begging earnestly for the privilege to give." A sure way of determining if a church is in grace is when no offering is taken and the people ask that one be taken. The only time I ever saw this take place in a church was in Niceville Assembly of God, Niceville, Florida. Everything is upside down under grace. Instead of the pastor standing up in church and demanding God's people give money towards the work of God, people are demanding they be given the privilege of giving. At least that is what happened in the Macedonian churches. These folk must have realized that when a believer willingly gives from the heart, he/she actually become a partner with Christ in carrying out the Great Commission (Matthew 28:19).

Verse 5 presents two principles for giving. The first principle is *what we have belongs to the Lord. When called upon by the Holy Spirit, giving what the Lord has entrusted us with should be as natural as breathing.* (8:5; cross-reference Matthew 24:14-30; Luke 19:11-26) The second principle is to *serve God and not money* (cross-reference 6:24).

Verses 6-7: Verse 7 presents this principle: *Financial support of the church is as important as the other areas of discipline of the Christian faith.* The Corinthians needed to be as zealous with giving financially as they were with the spiritual gifts God had given them (cross-reference 1 Corinthians 1:4-7). Paul was sending Titus back to Corinth, this time to deliver this letter (2 Corinthians) and to resume supervision of the collection, which was to be completed before Paul's arrival (see also 9:5). Titus would also instruct the Corinthians further concerning the grace of God (cross-reference 2 Corinthians 9:3). While Paul is not demanding the Corinthians give or telling them how much to give, he is telling them a year is long enough for them to come through on their commitment of giving towards the support of poor believers in Jerusalem.

Verse 8: The principle found here is that *voluntary giving is proof of one's commitment to Christ.* Cross-reference verse 24.

Verse 9: This passage is not a reference to Jesus' material wealth while on earth, but recognition of His eternal status as Lord of heaven and earth. The words "through His poverty" refers to His self-giving. Christ became poor through the total giving of Himself in the Incarnation and the Crucifixion (see Philippians 2:5-8).

Verses 10-12: This passage provides us with two principles for giving financially to the church. The first principle is *motive is as important to God as the gift itself* (verse 10). Paul is basically saying in this passage, "Your hearts have been in the right place all along. You've got what it takes to finish it up, so go to it" (Message). The second principle found in this passage is *our giving should be in proportion to one's income* (verse 11; cross-reference verse 3; 1 Corinthians 16:2). That is, do what you can, not what you can't! The apostle is not asking the Corinthians to borrow money so they can give something, just give out of the surplus God has already provided. But, he does want them to give out of desire and not out of demand so they can get a reward for the gift (see also Luke 21:1-4).

Verses 13-15: This passage presents two principles for giving: The first principle is found in verse 14: *Those who have been given much have a responsibility to help those in need* (cross-reference verses 9-12; Proverbs 19:17; Galatians 2:10; James 2:15-17). The second principle is that *the financial needs of the local church will be met when each believer does his/her fair share. Grace always produces equality giving* (8:14). The Corinthians had, at the present time, more resources than the Christians in Jerusalem and, Paul implies, more than the Macedonians who had already given so generously. The manna God provided the Israelites in the wilderness (verse 15; Exodus 16:18) provided enough for everyone, a fact illustrating God's will for His

people. Equal distribution of the supply, however, depends on giving by those with abundance (verse 14). Equality giving in the local church is where each believer does their fair share to provide the financial needs of the ministry.

Verses 16-24: According to verse 24, giving towards the work of God is proof of our devotion to Christ and love for others. Cross-reference verse 8. Paul gives his personal endorsement of several unnamed brothers who will be accompanying Titus to see that the money is handled properly. Verse 17 is not a reference to Titus' previous visit with the severe letter found in 1 Corinthians. It refers to the present visit of Titus who is bringing with him Paul's 2 Corinthians letter. Titus wasn't coming to criticize the Corinthians or beg them to give. He was coming to assist. A brother who is well-respected in all the churches will be accompanying Titus to help bring back the offering (verse 17). Some have suggested the unnamed brother was Luke, famous for his great knowledge of the gospel. Whoever this individual was, he was included in the delegation to provide additional assistance to insure the money collected was handled properly (verse 20). If you are giving to a ministry whose records are closed for review of what is done with the money received, then keep your money! "Great confidence in you" (verse 22) means the brother who would accompany Titus had faith they would keep their word and take up the offering. That's grace talking!

2 Corinthians 9

Verses 1-5: The "brothers" (verse 3) are the delegation sent to prepare the offering before Paul arrives (cross-reference 8:16-24). Paul is not talking about being ashamed before God in verse 4; he's talking about being ashamed before the brothers from Macedonia who will be accompanying him.

Verses 6: The principle for giving found in this verse is *Christians can give either generously or sparingly; God will reward accordingly* (cross-reference Matthew 7:1-2). The Message renders this passage this way: "A stingy planter gets a stingy crop; a lavish planter gets a lavish crop." Cross-reference Matthew 7:1-2. Jesus said in Luke 6:38, "For with the measure you use, it will be measured to you." Giving bountifully (literally "with blessings") blesses both the recipients and those who give. To Paul, giving is not a loss, but a form of eternal saving, resulting in substantial benefits for those who give (8:2; 9:11). Paul is not speaking primarily of the quantity given, but of the quality of our hearts' desires and motives. The poor widow gave little, but God considered it much because of the proportion she gave and her motive (out of love for God; Luke 21:1-4) Cross-reference Proverbs 11:24-25; 19:17; Matthew 10:41-42. I see something else in verses 1 through 4:

Verse 7: The principal found here is that *God loves it when we give joyfully and not reluctantly*. Giving should always be voluntarily. Church leaders should not try and force people to give towards the support of God's work. You say, "If people are not told they have to tithe they may not give to support the local church." If telling people they had to tithe under the Law didn't work (Hebrews 7:18), it sure won't work under grace where people are free to choose. The law of sowing and reaping will take care of stingy

believers. Besides, God is very capable of dealing with them when the time comes. Giving should be voluntary and what you have purposed in your heart--not what is against your will. If you feel you have to give 10 percent because the pastor said so, that is an obligation based on what your pastor said, and not based on your conscience being led by the Holy Spirit. That is Law! If you give 10 percent, or more, based on your heart-felt desire and ability that is grace-giving. You are free to give whatever the Holy Spirit lays upon your heart, according to your ability. At least that is what Paul is telling us to do in 2 Corinthians 8 and 9. Your contribution will be very laborious and resentful if you believe that your contribution, whatever it is, will gain you favor with God, because it can't! Furthermore, you will get angry with those who are not doing as much as you. Whatever your weekly or monthly financial support to the church might be, it must come from your heart and not out of compulsion (demand/obligation). Keep in mind that everything you own belongs to Jesus anyway (1 Corinthians 6:20). He is simply giving you the privilege of managing His money until He returns, giving back some when He calls upon you to do so (Matthew 25:14-30; Luke 19:11-26).

Verses 8-9: There is an important principle found in verse 8: *God always gives us something to give towards His work so we can abound in every good work* (cross-reference Ephesians 4:28). That is why the traditional prayer over the offering, "Bless those who give and those who do not give" is no scriptural. God always provides us with something to give so we can share in the ministry of the church. The problem with many believers is they can't give if they wanted to, because they have followed the way of the world by living beyond their means and piling up debt. They are paying more for their purchases by charging things on their credit cards, living in houses they can't afford, and buying stuff they don't need, etc. That is why they don't have anything to give towards spreading the good news (gospel) about Jesus. They are wasting their eternal inheritance on the frills of this life when they could be storing up treasures in heaven so they would have something waiting for them to use in God's eternal kingdom. The Message renders verses 8 and 9 this way: "God can pour on the blessings in astonishing ways so that you're ready for anything and everything, more than just ready to do what needs to be done. As one psalmist puts it, "He throws caution to the winds, giving to the needy in reckless abandon. His right-living, right-giving ways never run out, never wear out."

Verses 10: This passage presents two principles. The first principle is *when we give*, we become a partner in that ministry and share in the rewards. We sow not only money, but also faith, time and service; thus, reaping greater faith and more blessings (i.e., activating the work of God in our own financial affairs; Luke 6:38). Cross-reference 2 Corinthians 8:5, 10; 9:6. The second principle is that *believers who generously and joyfully give find that God's grace provides for their own needs*. We have already been rewarded with Christ's righteousness, which is more than what any of us deserve.

Verse 11: There are two principles expressed here. The first principle is *when we are liberal givers, God makes sure we always have something to give when the need arises, so through our generosity can bring Him praise*. The second principle is to *give God the credit for the ability to give generously*. We must never take credit for what

God does. Whether it is abilities, money, time, a spiritual gift, etc., it has been given by the Lord. We must not take credit for what God has given to us to give. If we need recognition for the things we do for the church or others means our identity is not in Christ but in what we do. We should give because we want to glorify Christ and see the work of the ministry of the church, namely the Great Commission (Matthew 28:19), carried out. All the credit belongs to God (verse 12).

Verses 12-14: Paul is talking about “equality” giving, meeting the need of the ministry out of the resources God has provided His people. The ministry will not go lacking when everyone gives his or her fair share. Furthermore, the more that is given the more that can get done. And, since the Corinthians had a lot of money and the Macedonians had so little, it is their responsibility to give more. Later when the Macedonians had more to give, they will give more, etc. Notice Paul did not say by giving the Corinthians would gain them favor with God, but the way in which they will be giving blesses God. What way is that? It is giving out of their willingness to share the load (verses 11-13).

Verse 15: What is the “indescribable gift?” According to verse 14, it is “the surpassing grace of God has given you.” “Generosity” is one of the fruits of having a genuine experience in Christ. The heart must be made rich in grace and sincere love and compassion for others in order for generosity to be outwardly expressed. Giving of ourselves and our possessions results in (1) supplying the needs of people less fortunate than we are, (2) praise and thanksgiving to God (verse 12), and (3) reciprocal love from those who receive our help (verse 14). With all that God has done for us, how can we be stingy with the things God has given us, including money? After all, it is He who gives everything good that comes into our life. Therefore, it should be a privilege and honor to give financial support the kingdom of God on this side of the cross. People cannot be cheerful and willing givers if they are still bound by the Law of tithing as a means of determining their relationship with God. God receives no pleasure out of someone giving out of duty. Tithing, though included in the Law, was part of the Abrahamic life of faith and is part of faithful living. God’s new way is freedom and love to give according to what the Holy Spirit has placed upon one’s heart.

Section 4 – Dealing with the Spirit of Greed

A study concerning money would not be complete without discussing the subject of greed. Read Matthew 6:24. One of the errors we have made in Christianity is to treat money as a natural entity, like a tool to be used for good or bad. That is not how Jesus viewed money. When Jesus referred to money in this passage, He gave it a *personality*: “You cannot serve God and money.” Not many of us are consciously aware of the kind of grip the spirit behind money has on our lives and how it tries to keep us in financial bondage. Let me say up front that there is no place in the Bible where God says He wants His people to be poor. The issue is not poverty or wealth, but whether we are placing God first and managing the money and resources He gives us for unselfish purposes. Poor people can be greedy!

Read Luke 12:13-21. The context of this story is to make earthly gain or riches the desire of one's life is a fatal error that leads to eternal loss. The rich fool mistakenly looked upon his possessions as his own and not as gifts dependent upon the will of God to be used unselfishly. Using the parable (story) of the rich fool as a springboard, let's examine nine false claims made by the spirit of money.

1. Money claims to give security. The rich fool lost his soul because he trusted in riches and not God (Luke 12:19-20).
2. Money claims to produce guilt. You feel guilty if you have some and feel guilty for not having enough.
3. Money claims to give freedom and power. Money can't give you freedom or power. Only God can give you these things (Luke 12:21).
4. Money claims to have the ability to give God-like power to control. Only God is omnipotent (all powerful). Parents often teach their children that money makes the decisions. Let's say that little Johnny goes to his parents and asks for a bicycle. Instead of saying, "We don't have the money right now, but let's pray and ask God to provide you with a bike," they respond with, "Sorry, we don't have enough money right now. We will get you a bicycle when the income tax check comes in. When the income tax check arrives, Johnny says, "OK, I am ready for my bicycle." These parents have taught their child to serve money and not God; to let money, or the absence of money to have God-like powers and control his decisions. In other words, if you don't have enough money it can't be done. If you have enough money do it, you don't even have to ask God if it's His will, etc.
5. Money claims to be omnipresent; i.e., if you have money you are OK wherever you are. "American Express advertises, "Don't leave home without it".
6. Money claims to make you wise. By society's standards, if you have money you are considered intelligent and know everything. Only God fits this description! (James 1:5)
7. Money claims to give you prestige; i.e., having money makes you feel important. The apostle James tells us we should not show partiality to the rich, because we are all equal in God's sight at the foot of the cross (James 2:2-4).
8. Money claims to give peace; i.e., you can lie down at night and rest in peace when all your bills are paid and you have money in the bank. If you believe money can give peace you had better read the book of Ecclesiastes! Solomon had everything under the sun, yet he was a miserable rich man. Only a personal relationship with God through Jesus Christ can give you peace.

9. Money claims to be a sign of God's special favor and poverty as being a sign of God's displeasure. The Pharisees looked down on Jesus because He was poor (Luke 16:14-15). The concept that wealth was a sign of God's favor, and poverty was a sign of God's judgment was totally rejected by Christ. See Luke 6:20; 16:13; 18:24-25.

A. Characteristics of Greed

The Merriam-Webster on-line dictionary defines greed as "a selfish and excessive desire for more of something (as money) than needed." The Greek word used for "greed" in the New Testament (*pleonexia*) literally signifies the "thirst for having more." In Colossians 3:5, Paul identifies greed and the pursuit of wealth as idolatry, which is demonic. Once greed takes over, a person moves into idolatry, serving possessions rather than God.

Read 1 Corinthians 6:9-11. Notice that greed is listed here along with homosexuality, adultery, thieves, drunkards, and swindlers, etc. (verse 10). Apparently, some of the Corinthian believers thought lifestyle is relative because we are under grace. Correcting this deception, Paul points out that if they willfully and unrepentantly persist in the evils of the wicked they face the same final danger as the wicked. Paul does not address the question as to when such practiced behavior causes saints to cross the line of being "disinherited" in God's sight. Nor, does he draw conclusions, as he did in Romans 7:7-25, regarding the issue of Christians caught in some questionable lifestyles who sincerely desire freedom. What I want us to draw from Paul's writings is that striving after wealth and a restless desire to be rich subjects one to great spiritual peril (1 Timothy 6:10).

Here are six characteristics of greed that can help you determine if you have been affected by the spirit behind money:

1. Have a desire to get rich quick (1 Timothy 6:9; Proverbs 28:20, 22). State lotteries and gambling houses play on a person's greed.
2. Compromise Christian values concerning money matters; i.e., failing to pay just debts (Proverbs 3:28; James 5:4). Greed is the reason some believers fail to financially support the church.
3. Fail to make investments for future needs (Matthew 25:14-30).
4. Not willing to provide for family (1 Timothy 5:8).
5. Resent family members giving money to the church, or not giving money to the church from a willing heart (2 Corinthians 9:5, 7).
6. Place more faith and attention on material possessions than on one's relationship with God (Matthew 6:33; Luke 12:16-21; 1 Timothy 6:6-10; Job 31:24-28).

B. Steps for Breaking the Grip of Greed:

1. Understand that we are not dealing with a neutral entity when we handle money, but a possible idol. If permitted to do so, it can slip in and take control of our lives. Our God is whoever is allowed to make our decisions.
2. Understand that true wealth consists of faith and love which expresses itself through self-denial and dedication to Jesus (1 Corinthians 13:4-7; Philippians 2:3-5). The truly rich are those who have learned to place confidence in God to provide for them (2 Corinthians 9:8; Philippians 4:19; Hebrews 13:5-6).
3. Examine your own heart and desires to see if you are being controlled by the spirit behind money. Ask yourself, am I a greedy person? Am I stingy? Am I a selfish person? Do I have a desire for the honor, prestige, and power that often comes from gaining greater wealth? Do I no longer feel joy when I pay my tithes? If the answer is yes to any of these questions, there is a good possibility greed is in control.
4. Learn to pray in your needs. To do so is proof you trust God to provide. This principle is clearly seen in the prayer Jesus taught His disciples. "Give us today our daily bread" (Matthew 6:11). In other words, we are to pray in our needs on a daily basis. That does not mean we should be lazy and not work. It simply means we must not add anything to God in order to find security. God must be our all sufficiency (Matthew 6:25-34).
5. Don't worry about anything. Jesus states in Matthew 6:25-27, "So I tell you, don't worry about the food or drink you need to live, or about the clothes you need for your body. Life is more than food, and the body is more than clothes. Look at the birds in the air. They don't plant or harvest or store food in barns, but your heavenly Father feeds them. And you know that you are worth much more than the birds. You cannot add any time to your life by worrying about it" (New Century Version). A Christian lady who had cancer was concerned with where she was going to get the money to have an operation and went to her pastor for advice. He asked her if she had prayed and asked God for the money. She indicated she had. The pastor then stated, "Then don't worry about it. Since God promised to meet your needs (Philippians 4:19) if that money does not come in, then that is not a need at the time. The need might be for you to go to heaven."
6. Convert your money into kingdom use. Let's say that the U.S. government decided to convert over to the Euro, currency of the Europeans. You didn't know the specific day the conversion would take place, only that when it does the US dollar would be worthless. What would you do? I don't know about you, except for just what I needed to live on, I would convert all my dollars into Euro currency. I would be investing in the wealth that was going to last. That is precisely Jesus' message in Matthew 6:19-24: "Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves

treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal.” Trusting in money in order to have security and peace feels good to the flesh, but it can destroy us unless we take authority over it. If we don’t do something with it, it will do something with us. If we leave it lying around, we will have the tendency to make an idol out of it and start trusting in wealth and possessions for our security instead of trusting God. The best way to dethrone the spirit of greed is to invest in people and things of eternal significance. The kind of giving I am talking about is in addition to your regular tithes and offerings to the local church.

7. Give God ownership of everything. After all, He already owns it (1 Corinthians 6:20). Jesus said in Luke 16:13, “No one can serve God and Money.” Why? God will not share you with anyone or anything else. If you make God the owner of all that you possess, He not only has a right to tell you how to use it, He is responsible for protecting it! Chuck Swindoll tells the story of a man who owned a business which demanded a lot of his energy and time. Every day brought a whole new list of headaches. Weary from worry, he was feeling stress and fear, and finally decided to give it all over to God. He prayed with quiet contentment, “Lord God, the business is yours. I release all the worry, stress, and fear I’ve had over the business to you. From this day forward, Lord, you own this business.” He felt a peace he had never experienced since starting the business. About midnight he received a phone call informing him that his plant was on fire. He went to the plant and with a smile on his face, calmly watched the building burn to the ground. One of his employees asked how he could be so calm when everything was going up in smoke. His answer was, “I gave this business to God yesterday afternoon. If He wants to burn it up, that’s His business.” From God’s viewpoint, if you lost everything but grew spiritually, you would be better off than the person who gained everything and lost his/her soul (Mark 8:36).
8. Realize that work was not created just to make money; it was created to draw out of us the creativity God instilled in us at birth, offering us an opportunity to serve others. Some people believe work was designed by God because of the fall of man (Genesis 3). That is incorrect! Adam was very busy maintaining the Garden before he disobeyed God (Genesis 2:15). Labor, not work, came about as a result of the fall (Genesis 3:19). Work became laborious after Adam sinned. Furthermore, he did not get equal return for the amount of work performed.

Let me conclude this part of our study by stating the only time God tells us in His Word to test Him is in the area of finances (Malachi 3:10). That is because tithing obediently expresses faith that God is our true source. To fail to give towards the work of God on earth is to dishonor the Savior who gave His all to save and provide for our every need. Greed is resident in all of us through the old nature we inherited from Adam. When we allow money to have God-like qualities we are in bondage to the demon of worldly wealth that expresses itself in the form of greed. If you want to renounce the spirit of greed, pray this prayer with me: “Lord Jesus, I repent of my greed, renounce, and bind

the spirit of greed that has tried to control my life. I also surrender my finances, all my possessions, and every aspect of my life completely to you. Please help me manage what now belong to you well until you return (Matthew 25:14-30; Luke 19:11-26). Amen.” Now start practicing what you have just prayed!

Summary

There are those who preach that if you don't tithe you are not under God's protection. Not only is that Old Covenant, it causes a person to doubt everything they've heard about Jesus. Preachers talk about this loving and caring God who will take care of our every need and then when we accept Him, they tell us over and over all the things He doesn't like about us. We seldom hear about our faith position in Christ and what God likes about us. That sounds like a bad marriage to me. That's why the world doesn't want in. Who wants to get hooked up with a God who is going to point out every fault you have every minute of the day? That is what the Law did when you were married to it (Romans 7). The good news about Jesus (gospel) is not about what is wrong with you. You already know that. The gospel is a revelation of what is right about you: Christ's righteousness residing within through faith (Romans 1:17; 3:22). We should be living by a revelation of what is right with us in spite of what is wrong with us. It takes a divine revelation from God to believe we have been accepted into God's royal family by faith.

We found out in our study that under the Old Covenant a portion was set aside to sanctify the whole. This whole system of works was to show us what God would do through Jesus. Jesus became God's payment for a better covenant. For example, God sacrificed Jesus so the whole human race wouldn't have to die. The tithe like many other demands of the Law was a type or shadow of what God would do for us through Jesus.

In Hebrews 7, we find that tithing before and after the Law was opposite of what those did who lived under the Law. Abraham, a type and shadow of Jesus, gave out of a heart of gratitude! Before they were ever born, the Levitical priests who "collected" tithes paid tithes to God through the tithe Abraham gave to Melchizedek, depicting what Christ would do for us. In other words, they got credit for what Abraham did! God arranged to have Abraham pay tithes to Melchizedek to show us what Christ would do for us. Jesus not only became our tithe, He met each and every legal obligation demanded of us under the Law. Giving under the Law was mandatory in order to protect your finances. Jesus is our protection under the New Covenant! Telling people they are obligated to give in order to obtain something from God that can only be received by faith through Christ is man trying to control.

Next we examined 2 Corinthians chapters 8 and 9. While these chapters deal exclusively with giving money towards the work of God, the word tithe is not mentioned once! "Put your money where your heart is" summarizes what Paul had to say to the Corinthians, who had not come through on a pledge they had made over a year ago.

Paul uses what the Macedonian believers had done as an example of New Covenant giving. The Macedonian believers had experienced a lot of joy that led them to give beyond their ability (2 Corinthians 8:3). A lot of trouble and a lot of joy simply don't go together. Poverty and giving don't go together either unless, of course, you live by grace.

Grace is the only atmosphere where problems, joy, poverty, and giving go together. You can go through anything if you believe that nothing can separate you from the love of God; that Jesus will never leave you or desert you, and what is happening to you is not God punishing you (Romans 8:1, 35; Hebrews 13:5). Law teachers and preachers will be out a job when enough believers discover for themselves that Christ Jesus is the only way to have permanent joy and peace. Like the Pharisees in Jesus' day, they will either have to get a revelation of God's grace and start preaching the true gospel or find another line of work.

The New Covenant has to do with one person and one person only, Jesus Christ! He is the hope of glory (Colossians 1:27). Christ is everything to us: our sacrifice for sin, our circumcision, our Sabbath, our tithe, and everything else the Law demanded of us? Thus, the demand to tithe to be made right with God is Old Covenant and fits into the same category of observing the Sabbath, abstaining from certain meats, circumcision, etc. The question is, do we want the pattern or the actual robe of righteousness that the pattern was taken from? I don't about you, but I don't want to live in the shadows of death, the Law. I want to live in light of what the Son of God's righteousness, Jesus, did for us when He died on the cross (Hebrews 10:1; Colossians 2:17).

While grace frees us up from a command to give, it places the responsibility for the ministry squarely on the shoulders of each and every believer in Christ. Responsibility is the "ability" to respond. No believer is exempted! While a poor person may not have as much to give as a wealthy person, they have been provided with something to give. If our heart is still in the Law, we will sparingly give out of obligation and then grudgingly. But, if our hearts are filled with the grace of God based on a revelation of what Christ has truly done for us, we will give generously and willingly out of a heart of love without being told to do so. The best investment you will ever make is in God's kingdom, not in the stock market!

Conclusion

God's method of financing His church is to free you up through Christ so you can be Spirit led, provide you with the needed resources, and show you the need. So when you give out of a heart of love you receive a *reward* for the gift. There is no reward in having to do something out of duty (liability) or through fear! The reason you can now give unlimited amounts of money under Christ is because "God will meet all your needs according to His glorious riches in Christ Jesus" (Philippians 4:19). With every dollar you give towards the cause of Christ and the mission of His church, you are laying up treasures in heaven. Secondly, not only are we exempted from liability of the Law and

free to give according to the leading of the Holy Spirit, we are now personally responsible for helping to meet the need of church ministry. God is only responsible for providing us with the needed resources to meet that need. It is our responsibility to give from what God has given us to meet the need. Finally, we no longer relate to God based on our giving, but by faith. The only way one can now relate to God is through faith in Christ Jesus (Romans 1:17; Philippians 3:9). Your giving does not have anything to do with being saved or obtaining Christ's righteousness! Christ's righteousness is received by faith when you make Jesus Lord of your life (Romans 1:17; 3:21; Philippians 3:9). Everything God wants out of you is already in you through the indwelling Christ. My job as a teacher of this marvelous gospel isn't to put into you what God wants out of you, but to help you to become free in Christ so you will release what God has already put in your heart to do. You are now free to give from the dictates of a Spirit-led heart and not from liability. Tithing was not only liability under the Law, it imposed limits! Under grace you are not limited to a certain amount, 10 percent. Now that you are in Christ, you are free to listen to the Holy Spirit. You are also personally responsible to give what the Holy Spirit dictates to your conscience. If Law is holding you to 10 percent, the Holy Spirit will not be able to speak to your heart and tell you to give more. The probability is you'll give more than 10 percent. One thing for sure, you will experience joy when you give the gift. If you want to call it a tithe, even if it's more than 10 percent, that's fine. As long as it is a freewill offering and not something you are doing out of obligation, or as a means of trying to earn God's favor. The only way to earn God's favor is through faith in His Son, Jesus.

Questionnaire for Study on New Covenant Tithing

In the pursuit of a course of this nature much scripture must be *read*. It is recommended that you read the assigned scripture before reading the explanatory material in the study course. Certainly the student hardly needs the exhortation to read *prayerfully*. The Bible is in a class by itself, different from any other book ever written. That is because the Holy Spirit is its true author (2 Peter 1:21). It is also recommended that you read through an entire section at a time before answering the questions provided in the workbook. The value of reading with continuity is that we discern the central line of thought, the pivotal idea, which is so essential to the understanding of others related to it. Following each section, questions have been prepared to help you grasp the “meat” of the study.

Introduction

1. Tithe in the Hebrew means “a tenth part.” ___True ___False
2. Which statement is true?
 - a. Tithing did not start out as a religious practice.
 - b. Tithing as a sign of submission to the one true God began with Abraham and was voluntary.
 - c. Tithing became mandatory under the Law.
 - d. All of the above.

Section 1 – Compulsion vs. Privilege

1. The word *covenant* means an arrangement made by one party, which the other party could accept or reject, but could not alter. What are the names given by pastors for the two covenants God made with humanity?
 - a. Law and Grace.
 - b. New Covenant and Old Covenant.
 - c. Law and Jesus.
 - d. All of the above.
2. Jesus’ words, “You should have practiced the latter without leaving the former undone” (Luke 11:42) teach the tithe, as well as the other spiritual principles of divine origin, is carried over into the New Covenant, *not as a requirement to be saved* (justified in God’s eyes), but as an *accepted discipline*. ___True ___False

3. The writer provides three contrasts between the Old Covenant Law and the New Covenant of grace. What are they?
- 1)
 - 2)
 - 3)
4. Which statement is true?
- a. The Old Covenant was incomplete; the New Covenant is complete in every respect.
 - b. The Old Covenant brought people into relationship with God through works (keeping the Law, etc.). New Covenant believers are brought into relationship with God through faith in Jesus
 - c. A believer cannot be under liability and be free to take responsibility for his or her actions.
 - d. All of the above.
5. Which statement is true?
- a. God's method of financing His church is to free believers up through Christ so they can be Spirit led, provide them with the needed resources, and show them the need.
 - b. God's method of financing His church is to provide tax exempt status from the government so people will give.
 - c. God's method of financing His church is to demand people give to support the church.
 - d. God's method of financing His church is to make people feel guilty when they don't give.
6. When we give towards the work of God out a heart of love, we receive a _____ for the gift. There is no reward in having to do something out of duty (liability) or through fear.
7. Which statement is true?
- a. The gospel has nothing to do with what you do to get a response out of God, but what God has done to get a response out of you.
 - b. The reason you can now give unlimited amounts of money under Christ is because God meets our needs "according to His glorious riches in Christ Jesus."
 - c. With every dollar you give towards the cause of Christ and the mission of His church, you are laying up treasures in heaven.
 - d. All of the above.

Section 2 – Jesus, Our Tithe

1. What was the difference between what Abraham did and what was required under the Law? (See Hebrews 7:2, 5, 8)

2. Before they were ever born, how did the Levitical priests who collected the tithe under the Law pay their own tithes according to Hebrews 7:9-10?

3. Which statement is true?
 - a. Levi got credit for something he did not do. He got credit for something Abraham did.
 - b. Abraham was a type of Jesus Christ.
 - c. God arranged to have Abraham pay tithes to Melchizedek to show us what Christ would do for us under the New Covenant.
 - d. All this was done to teach us that under the New Covenant, Jesus met each and every liability demanded of us under the Law – Jesus is our tithe!
 - e. All of the above.

4. What oath did God make that guaranteed us a better covenant according to Hebrews 7:21?

5. Because the priesthood under the Law was imperfect (10:4) and administered by sinful men who died (Hebrews 7:27-28), it has been replaced by Jesus, a perfect High Priest who lives forever. ___True ___False

6. According to Hebrews 7:23-25, what caused high priests under the Law to step down?

7. Why will Jesus be our High Priest throughout eternity?

8. The intercession between God and New Covenant believers is a reality simply because Jesus is sitting at God's right hand. ___True ___False

Section 3 – Grace Giving

1. See 2 Corinthians 8:1. What is this chapter about?

2. The Macedonian believers had two opposites going for them. What were they?

3. Grace enabled the Macedonian believers to give sacrificially without being prodded. That is understandable since grace takes you beyond your ability and allows you to tap into the _____ of _____. (See 2 Corinthians 8:3)

4. According to 2 Corinthians 8:4, what did the Macedonians do when they heard about the need to help the poor believers in Jerusalem?

5. According to verse 24, giving toward the work of God is one of the _____ of our devotion to Christ and love for others.

6. Second Corinthians 9:15 speaks of an “indescribable gift.” What is it according to verse 14?

7. List below the apostle Paul presents 14 principles for giving financially towards the support of God’s work in 2 Corinthians chapters 8 and 9. They are also found on pages 14 through 17 of the study, in italics:
 - (1)

 - (2)

 - (3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

(11)

(12)

(13)

(14)

Section 4 – Dealing with the Spirit of Greed

1. According to 1 Corinthians 6:9-11, greed is a terrible sin. ___True ___False
2. When Jesus referred to money in Matthew 6:24, He gives it a _____.
3. The writer states that the spirit of money makes nine false claims. Name two of them and state why we need to be on guard against those claims:

4. Can you identify with any of the six characteristics presented in this study? If so, which ones?

5. Which of the seven steps for breaking the spirit of greed do you believe are most important?

6. The writer states, "God's method of financing His church is to set you totally free from sin and the demands of the Law, turn you over to the Holy Spirit, show you the need, and then let you give out of a grateful heart. When you willingly give out of love and gratitude you will receive a reward for the gift (2 Corinthians 5:10)." Do you agree with this statement? If not, why not?

Answer Sheet for Questionnaire – New Covenant Tithing

Introduction

1. T
2. d

Section 1 – Compulsion vs. Privilege

1. d
2. T
3. (1) incompleteness vs. completeness; (2) works vs. faith; (3) liability vs. freedom.
4. d
5. a
6. Reward
7. d

Section 2 – Jesus, Our Tithe

1. Abraham paid a tithe out of *desire* and what he had *purposed in his heart*, not out of demand (Hebrews 7:2). Under the Law, it was what people in authority took from the people, not what they freely gave. For example, priests were under the commandment to “collect” (*take*) the tithe (Hebrews 7:5, 8)! Yes, you brought it in, but if you didn’t you were “under a curse” (Malachi 3:9).
2. They paid them “through Abraham.” Verse 10 tells us the Levitical priests were *credited with Abraham’s tithe before they were even born!*
3. e
4. It was that Jesus would be a priest forever.
5. T
6. Death.
7. It is because He is still living.
8. T

Section 3 – Grace Giving

1. How the grace of God “affected the Macedonian churches,” not the Corinthian church!
2. First, the Macedonians were experiencing a lot of trouble yet experiencing overflowing joy at the same time. Second, in their extreme poverty they were extremely generous.
3. Resources of God.
4. “They urgently pleaded with us for the privilege of sharing in this service to the saints.”
5. Proofs.
6. “The surpassing grace God has given” (2 Corinthians 9:14).
7. Answers are as follows:

- (1) What we have belongs to the Lord. When called upon by the Holy Spirit, giving what the Lord has entrusted us with should be as natural as breathing (2 Cor. 8:5; Matt. 24:14-30; Luke 19:11-26)
- (2) Serve God and not money (2 Cor. 8:5; 6:24; Matt. 6:33).
- (3) Financially supporting the Church is as important as the other areas of discipline of the Christian faith (2 Cor. 8:7).
- (4) Giving voluntarily is proof of one's devotion to Christ and love for others 2 Cor. 8:8, 14).
- (5) Motive is as important to God as the gift itself (2 Cor. 8:10).
- (6) Giving should be in proportion to one's income (2 Cor. 8:3, 11; 1 Cor. 16:2)
- (7) Those that have been given much have a responsibility to help those in need (2 Cor. 8:14); 9-12; Proverbs 19:17; Gal. 2:10; James 2:15-17).
- (8) The local church will be met when each believer does his/her fair share. Grace always produces equality giving (2 Cor. 8:14).
- (9) "Christians can give either generously or sparingly; God will reward accordingly (2 Cor. 9:6; Matt. 7:1-2).
- (11) God loves it when we give joyfully and not reluctantly (2 Cor. 9:7). When we give; we become a partner in that ministry and share in the rewards (2 Cor. 9:10).
- (13) Believers who generously and joyfully give find that God's grace provides for their own needs. We have already been rewarded with Christ's righteousness (2 Cor. 9:10), which is more than what any of us deserve.
- (14) When we are liberal givers God makes sure we always have something to give when the need arises so that through our generosity can bring Him praise (2 Cor. 9:11).
- (15) Give God the credit for the ability to give generously (2 Cor. 9:11). Whether it is abilities, money, time, a spiritual gift, etc., it has been given by the Lord.

Section 4 – Dealing with the Spirit of Greed

1. T
2. To be answered by the individual.
3. Personality.
4. Money claims to (1) give security; (2) produce guilt; (3) give freedom and power; (4) be omnipotent and having the ability to give God-like power to control; (5); be omnipresent' make you wise; (6) make you wise; (7) give you prestige; (8) give you prestige; (9) to be a sign of God's special favor and poverty as being a sign of God's displeasure.
5. Open-ended question. The answer will tell you much about the person and their struggle with greed.
6. If you disagree, it means you are probably still giving based on Law, not grace!