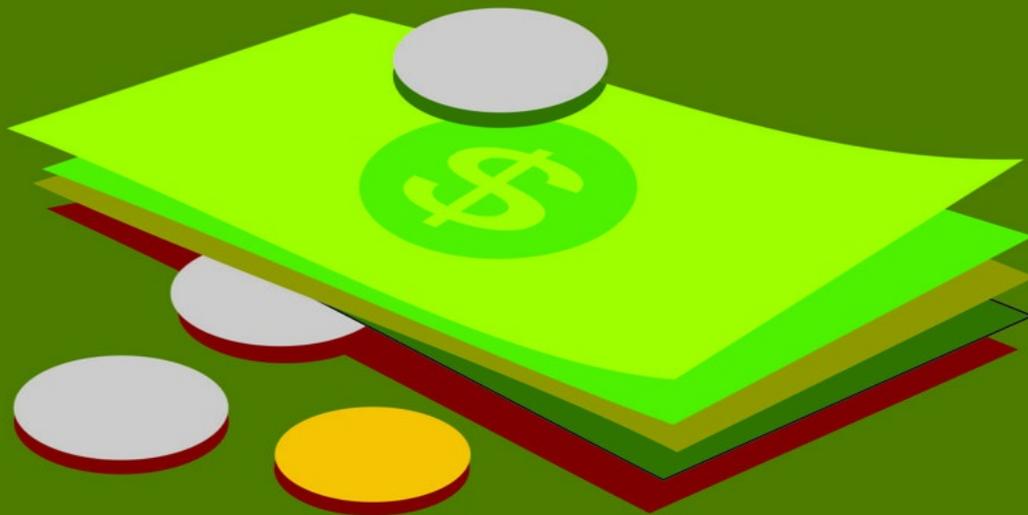


# ON TITHING



LEKE ALDER

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A comprehensive discourse  
on tithing from the  
Old and New Testaments.

## LEKE ALDER

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# CHAPTER ONE: PRE-LAW TITHING

We're going to look at one of the most topical issues in Christianity - tithing! Its topicality is understandable. It is an economic issue. It has its proponents and opponents. But what does the Bible say? That ought to be our yardstick and nothing else. The Bible is our arbiter.

The first mention of tithe in the Bible is in Genesis 14:20. Tithe simply means "a tenth". Hebrew word is "maser". Abraham gave a tenth of the spoils of war to Melchizedek, priest of the Most High, king of Salem (later called Jerusalem). The priesthood of Melchizedek is the typology of that of the New Testament. Christians are priest-kings (Revelation 1:6). Abraham's tithing is founded on two principles from Melchizedek's narrative: "Blessed be Abram by God Most High, Creator of Heaven and Earth... And blessed be God Most High, who has defeated your enemies for you." (Genesis 14:19-20 NLT).

Here are the two principles: a). God is the Most High, the Possessor and Maker of Heaven and Earth. b). Abraham's conquest was an act of grace. It was God who gave him the victory over his foes. It was in acknowledgement of these facts that Abraham gave Melchizedek a tenth of the spoils. And we see two key principles established in the Melchizedek invocation: the principles of God's sovereignty, and grace. These two principles will be transposed into the New Testament in the establishment of the Church. We are saved by grace based on the mercy proceeding from the sovereign will of God! The writer of the Book of Hebrews will later reference Melchizedek and take us deeper in understanding.

In Hebrews 6:20, we see the significance of Melchizedek. The priesthood of Jesus is after the Order of Melchizedek. And in Hebrews 7:1-10, we see specific reference to the meeting between Abraham and Melchizedek. As king of Salem Melchizedek is a typology of Jesus Christ the Prince of Peace. Salem means peace (Hebrews 7:2). His name also translates as king of righteousness. Hebrew: *Malki se eq* - "my king is righteous(ness)". We reign as kings in life through the free gift of righteousness in Christ Jesus (Romans 5:17). Grace, grace, grace. [You've got to study the Book of Hebrews. It's one of the sweetest books in the Bible!] "Resembling the Son of God"- Melchizedek is the perfect typology of Christ: no recorded beginning or ending. (Hebrews 7:3). The priesthood of Melchizedek is superior to that of the Levitical priesthood under the Law. To the extent to which Melchizedek blessed Abraham he was greater than Levi who was in the loins of Abraham (Hebrews 7:10). The one who blesses is greater than the one who is blessed (Hebrews 7:7).

This principle ought to be a lesson to Christians who struggle with the counter admonitions of Jesus.

When God asks us to bless those who mistreat us it is a consequential spiritual assertion of superiority (Hebrews 7:7). As it were Levi in the loins of Abraham paid tithe to Melchizedek, and so the priesthood of Melchizedek is greater. As Christians we must come to a salient understanding of the priesthood of Melchizedek. The New Covenant is anchored on it. Our rights as Christians as well as our political access to God are predicated on it. It follows therefore that tithing PRECEDED the Law of Moses though it was adopted under the Law. The fundamental principles of tithing are thus three: 1). Tithing is an acknowledgment of the sovereignty of God. 2). Tithing is an acknowledgement of grace - we do not accomplish by our strength, it is God at work. 3). Tithing is an acknowledgment of the priesthood of Christ. He's constantly interceding for us (Hebrews 7:25). Just like the priests under the Law paid tithe, we also pay tithe to our High Priest, Jesus the Christ (Nehemiah 10:38). These are the three FUNDAMENTALS of tithing: the sovereignty of God, the grace of God, the priesthood of Jesus. The three we can term the Abrahamic fundamentals of tithing. We will soon see the Jacobian extension. When we understand these fundamentals we will stop quibbling over tithing, and we'll stop quibbling over net or gross.

When we tithe in acknowledgment of God's sovereignty we submit to his claims over earth and its resources: Exodus 19:5: "All the earth is mine." Haggai 2:8: "The silver is mine, the gold is mine, says the Lord of Hosts." Psalm 24:1: "The earth is the Lords and the fullness of it, the world and they who dwell in it" (1 Corinthians 10:26). Psalm 50:12: "If I were hungry, I would not tell you, for the world and its fullness are Mine" And you're not doing God a favour: "Who has first given me anything that I need to repay back." (Job 41:11). "Who has given a gift to him that he might be repaid." (Romans 11:35). In other words, all that you have including you belong to God. He is the Possessor of Heaven and Earth. Hebrews 7:4 is however instructive. Young's Literal Translation gives us some insight: "And see how great this one [is], to whom also a tenth Abraham...did give out of the best of the spoils..." (Hebrews 7:4 YLT). Note the phrase, "best of the spoils". It is corroborated by the Amplified translation: "Now observe and consider...this...to whom... Abraham...gave a tenth [the topmost or the pick of the heap] of the spoils." In other words, Abraham gave God the best of the best as tithe. He considered any less unworthy of God.

This attitude ought to guide our giving. If we must give anything to God, let it be the best and nothing but the best. Quality matters to God. (Hebrews 7:4 AMP). Jacob had an understanding of two of the fundamentals of tithing: the sovereignty of God, the grace of God. Probably learnt tithing from the oral tradition passed on from Abraham down his lineage. In Genesis 28, we see Jacob in a predicament. He was going into exile from the threat to his life by Esau. At Bethel he had an encounter with God and for the first time entered into his own personal covenant with God. This covenant was distinct from those of his father or grandfather. Those were initiated by God.

Jacob on the other hand drafted his own terms of the covenant. He drew up the legal papers, proposed the terms. At some point, life will demand we structure our own relationship with God and not rely on that of our parents. We can initiate a covenant with God. We can draw up terms, just like Jacob. Genesis 28:20-22 NLT: “Then Jacob made this vow: “If God will indeed be with me and protect me on this journey, and if he will provide me with food and clothing, and if I return safely to my father’s home, then the Lord will certainly be my God. And I will present to God a tenth of EVERYTHING he gives me.” Jacob thus established tithing as a basis of protection, prosperity and personal relationship with God.

In the following chapters, we will look at tithing under the Law as well as the issue of first fruits. Don’t forget the Abrahamic fundamentals of tithing and the Jacobian extension of the principle of tithing. We tithe in acknowledgment of God’s sovereignty, grace, the priesthood, and for protection, prosperity and covenant.

## CHAPTER TWO: TITHING UNDER THE LAW

In chapter one, we saw that tithing did not begin under the dispensation of the Law of Moses but with Abraham the father of faith (Romans 3:16). The first recorded tithe was in Genesis 14 when Abraham gave tithe to Melchizedek. Tithing was incorporated into the regime of the Law. But it was a much more complex system as we shall soon see.

Why was tithing decreed under the Law of Moses? It had to do with the laws of inheritance. You see, the tribe of Levi from which Aaron the High Priest came from was designated to produce priests unto the Lord. Aaron was the great grandson of Levi. Levi was the third son of Jacob after Reuben and Simeon. Levi means “attached”. Word was his mum Leah sought attachment to her unloving husband. The Levites were not given any landed inheritance in the promise land. The Lord was their portion. ‘God said to Aaron, “You won’t get any inheritance in land, not so much as a small plot of ground: I am your plot of ground, I am your inheritance among the people of Israel” (Numbers 18:20).

Joseph had been divided into two tribes, Ephraim and Manasseh. He took up Levi’s allocation. Ephraim and Manasseh were allocated lands in the Promise Land in accordance with the blessing of Jacob in Genesis 49. Though the Levites had cities scattered throughout Israel to dwell in. Forty-two in number. They also had cattle, herds and common land for their animals to graze. (Numbers 35:1-3). In addition they had 6 cities of refuge for those fleeing charges of manslaughter. But they had no contiguous land allocation, “province” or what we’ll call “state” today. God made up for their inheritance disadvantage with these words: “As for the tribe of Levi I will compensate them for their service in the Tabernacle. Instead of an allotment of land, I will give them tithes from the entire land of Israel.” The Levites will receive no allotment of land among the Israelites, because I have given them tithes, which have been presented as offerings to the Lord... This the Levites will share. That is why I said they would receive no allotment of land among Israelites.” (Numbers 18:20-24). Thus tithing under the Law was conceptualized as an equitable compensatory system for the Levites, though plus more.

Note however that the Levites also paid tithe. They were expected to remit 10% of the tithes to the house of God: “And the priest, the son of Aaron, shall be with the Levites when they receive tithes, and they shall bring one-tenth of the tithes to the house of God, to the chambers, into the storehouse.” (Nehemiah 10:38).

There were three tithes under the Law. The first is the Levitical or sacred tithe. (Numbers 18:21, 24). Like the Abrahamic tithe given to Melchizedek, it was given to the priests for their service in the temple. Technically, this is the class of tithe given under the priesthood of Melchizedek in the New

Testament.

The second tithe under the Law is the tithe of the feasts or pilgrimage. (Deuteronomy 14:22-27). It was a yearly tithe incorporating a pilgrimage but for the pilgrim rather than the priest. “You must set aside the tithe of your crops - one tenth of all the crops you harvest each year. Bring this tithe to the designated place of worship - the place the Lord your God chooses for his name to be honoured - and eat it there in his presence. In this way you will learn to live in deep reverence before God, your God as long as you live” (Deuteronomy 14:22-23). This pilgrimage tithe-feast was thus designed to inspire reverence for God, as the benefactor. If the place of worship was too far to transport the tithe for example, it can be converted to money (Deuteronomy 14:25), which is then reconverted through produce purchase at the location or area of the temple. This money can be spent on whatever the appetite craves - oxygen, sheep, new wine, stronger drink... “Whatever you desire; and you shall eat it before the Lord your God and you shall rejoice, you and your household.” (Deuteronomy 14:26).

The third tithe under the Law was the social justice tithe. This tithe was given every three years. “At the end of every third year, bring the entire tithe of that year’s harvest and store it in the nearest town. Give it to the Levite... as well as the foreigners living among you, the orphans and the widows in your town so they can eat and be satisfied. Then the Lord your God will bless you in all your work.” (Deuteronomy 14:28). So there you have the three tithes under the Law: i). The sacred. ii). The pilgrimage tithe. iii). The social justice tithe.

[Flavius Josephus the Jewish historian also recorded the three types of tithe. (Antiquities iv. 240; Loeb ed.)]. And so the concept of tithing under the Law took into cognizance the imperatives of a theocratic state. Church and State were merged in ancient Israel and the tithing under the Law took cognizance of this. The tithe system catered for the priest, the citizen and the socially and economically disadvantaged. You can only understand tithing under the Law within the context of a theocratic state. That is why you have emphasis on social justice apart from social security for the priests. The citizen wasn’t left out. Again we come across instruction on social justice tithe in Deuteronomy 26:12: “Every third year, the year of the tithe, give a tenth of your produce to the Levite, the foreigner, the orphan, and the widow...” Tithe in the Old Testament was thus a complex economic and social security system incorporating religious rites. But we clearly see the essence of tithing under the Law: to provide for the clergy, to facilitate the (spiritual) well being of the citizenry, to take care of the disadvantaged.

In exchange for their tithes God promised to bless his people abundantly. But not paying tithe under the Law attracted a curse. It had terrible consequences. In the Book of Malachi God laid a complaint against the Israelites about disobeying his commands. For the amendment of their relationship with

God, God did certain analyses and made prescriptions: “Begin by being honest. Do honest people rob God? But you rob me day after day. You ask, ‘How have we robbed you?’ “The tithe and offering – that’s how!” (Malachi 3:8). Because the people didn’t pay their tithes or give offerings, God said they robbed him. In other words, even though the tithes were given to priests, those offerings were deemed given to God. “And now you’re under a curse – the whole lot of you – because you’re robbing me. Bring your full tithe to the Temple treasury so there will be ample provision in my Temple.” (Malachi 3:8-9). God promised that if the Israelites paid their tithes he would bless them abundantly. “Test me in this and see if I don’t open up heaven itself to you and pour out blessings beyond your wildest dreams. I will defend you against marauders, protect your wheat fields and vegetable gardens against plunderers. You’ll be voted ‘Happiest Nation.’ You’ll experience what it’s like to be a country of grace.” (Malachi 3:11-12 MSG).

Of course we’re not under the Law, but there are principles we can glean. And we see complex progression of Abrahamic and Jacobian tithing. But the principles remain the same. What about tithing and the New Testament? Is it still relevant? We will continue our studies on tithe but before then, we shall look at first fruits.

## CHAPTER THREE: CONSIDERATION OF FIRST FRUITS

We established that tithing began with the father of faith, Abraham. He gave a tenth of spoils of war. Abraham's grandson, Jacob extended the principle of tithing to cover all earnings. This is the Jacobian extension. And so tithing did not begin under the dispensation of the Law of Moses. It is a faith principle. But it was incorporated into the regime of the Law to produce a very complex system of social economics. Because of the merger of Church and State in ancient Israel, tithing under the Law incorporated social justice. Abrahamic and Jacobian tithing were elective, even proactive; but tithing under the Law was obligatory. The tithe catered primarily for the priests, who under the Law were public servants. The disadvantaged also benefitted. Tithing was an obligation owed the State and noncompliance attracted spiritual penalty. Israel was a theocratic state. It actually originated as a compensatory scheme for the Levites who had no rights of inheritance in the Promise Land.

Today, we begin to look at "first fruits" vis-à-vis tithe. Does God require "first fruits" offering of Christians? As usual we follow the tradition of scholastic honesty, dispassionately and objectively examining scriptures. The first instance of "first fruits" in scriptures is in respect of Cain and Abel. First fruits predates tithing. Cain and Abel as you well recall were the children of Adam I, the first products of human copulation. Cain and Abel were the first humans born of humans, so they occupy a unique place in Adamic history. The story goes that the two brothers made offerings of their productivity to God. Both were engaged in agriculture: Cain was into farming, Abel was into animal husbandry. "Cain brought to the Lord of the fruit of the ground. And Abel brought of the firstborn of his flock. And the Lord had respect for Abel and for his offering, but for Cain and his offering he had no respect or regard. So Cain was exceedingly angry and indignant, and he looked sad and depressed. And the Lord said to Cain, Why are you angry? And why do you look sad and depressed and dejected? If you do well, will you not be accepted? And if you do not well, sin crouches at your door; its desire is for you, but you must master it." Genesis 4:3-7. Cain will go on to kill his brother in the first murder and fratricide. It was a double first.

There have been several speculations as to why God preferred Abel's offering to Cain's. Some have said it was because Abel brought a blood offering and Cain didn't. But this was a first fruit offering not an offering for atonement, therefore that argument cannot hold. It was a presentation of professional output, not a presentation for sin. The religious moralists of course opine that Cain was stingy with his offering - that he brought shriveled produce. But that is an eisegesis not an exegesis. Eisegesis is an interpretation of scriptures that introduces presuppositions and biases into a text. Exegesis is the process of drawing out the meaning from a text in accordance to its context and discoverable meaning. The Bible is clear as to why Cain's offering was not accepted. The Message

translation gives us light: “By an act of faith, Abel brought a better sacrifice to God than Cain... It was what he BELIEVED, not what he BROUGHT, that made a difference. That’s what God noticed and approved as righteous.” (Hebrews 11:4 MSG). Therefore an offering is nothing without faith. We do righteousness by faith. “But without faith it is impossible to please and be satisfactory to God. For whoever will come near to God must necessarily believe that God exists and that he is the rewarder of those who earnestly and diligently seek Him out.” (Hebrews 11:6 AMP). Cain believed God existed no doubt, but he didn’t believe he rewards those who diligently seek him.

First fruits were not just about farm produce. Biological first fruits were demanded as well. God commanded the Israelites Exodus 22:29, “Give me the firstborn of your sons.” And in Exodus 34:19-20: “All the males that first open the womb among your livestock are mine, whether ox or sheep... All the firstborn of your sons you shall redeem. And none of you shall appear before me empty handed.” Instructions about the first fruits are replete throughout the Old Testament. But Leviticus 2 is particularly instructive: “As an offering of first fruits you may offer leaven and honey to the Lord, but they shall not be burned on the altar for a sweet odor to the Lord, for their aid to fermentation is symbolic of corruption of the human heart.” (Leviticus 2:12).

The phrase - “fermentation is symbolic of corruption of the human heart” is emblematic of the sinful state of man. The symbolism of these offerings would become apparent in the New Testament, and Paul would speak of the leaven. In Leviticus 23:10-14, we find a Christ referent passage (The Old Testament points to him): “Tell the Israelites, When you have come into the land I give you and reap its harvest, you shall bring the sheaf of the first fruits of your harvest to the priest. And he shall wave the sheaf before the Lord, that you may be accepted. You shall offer... a male lamb a year old without blemish for a burnt offering to the Lord. This passage clearly points to Christ the sinless and spotless Lamb of God who takes away the sins of the world. The passage goes on to elaborate rituals and offerings: burnt offering, cereal offering (no, not Kellogg’s), drink offering, offering made by fire, sin offering, peace offering. These rituals are heavy symbolisms pointing to the Lamb of God. They are shadows of Christ.

It’s important not to get lost in the shadows of the Old Testament, to understand the relationship between old and new. Jesus is our drink offering – his blood has been poured for us. He is our peace offering, sin offering... In accordance with His will “we have been made holy through the offering made once for all of the body of Jesus Christ. Christ after he had offered a SINGLE SACRIFICE for our sins FOR ALL TIME, sat down on the right hand of God” (Hebrews 10:10,12). You don’t need to make those Old Testament sacrifices again. Christ has been offered for you. But why did God want the Israelites to bring first fruits? And why did he claim their firstborns?

First fruits offering was a history lesson of God's unbroken faithfulness - lest one become an ingrate of grace. As part of the ritual the Israelite must recount his ancestral history before God. He must recount God's help to his ancestor Jacob - a "wandering and lost Aramean" who went to Egypt, multiplied and became great in Egypt and whose descendants became enslaved in Egypt. He must recount how God delivered the Israelites with awesome power, brought them into a land flowing with milk and honey. "And now, behold, I bring the first fruits of the ground which you, O Lord, have given me." (Deuteronomy 26:1-10). The ritual of first fruits in the Old Testament was to bring to constant remembrance a simple fact: God is the historical helper, and the fruit of productivity is his blessing not the work of our hands. But the offering and redemption of the first fruits of the womb had a bigger rationale. We will examine this next week. We will soon see the difference between tithes and first fruits, and what "first fruit" implies in the New Testament.

## CHAPTER FOUR: THE PASSOVER LAMB

We established that a first fruit in the Old Testament was not just agricultural produce. It included the first male born in a family as well as the first fruit of all animals. In Exodus 13:2, God instructed Moses as follows: “Consecrate every firstborn to me - the first one to come from the womb among the Israelites, whether person or animal is mine.” The horticultural and animal husbandry categories of first fruit referenced Jesus as the SEED of David and the LAMB of God. But why did God appropriate the first males born in families for himself? We find the answer in the aptly named census record called Numbers. God spoke to Moses as follows: “I have chosen the Levites from among the Israelites to serve as substitutes for all the first born sons of the people. The Levites belong to me, for all the firstborn males are mine...

On the day I struck down all the first born sons of the Egyptians, I set apart for myself all the firstborn in Israel, both of people and animals. They are mine; I am the Lord.” (Numbers 3:11-13). In other words, if we want to understand why God appropriated the first males in the families of Israel, we must go to that terrible night in Egypt when the angel of death killed all the firstborn in Egypt. The kill order was an omnibus instruction. ALL first males were to be killed, whether man or animal. What saved the Israelite firstborn males was the blood on their doorposts. It served as deterrent to the death angel. The blood on the signposts said in effect: someone has already been killed here, no need to come in. The angel of death could not discriminate the blood of humans from the blood of a lamb. That was emblematic.

Eons later the blood of the Lamb of God would become the mark on our bodily tent to save us from the second death. The death of first males in Egypt was the final blow in the liberation struggle of the Israelites. Moses had announced to Pharaoh, “This is what the Lord says: At midnight tonight I will pass through the heart of Egypt. All the firstborn sons will die in every family in Egypt, from the oldest son of Pharaoh, who sits on the throne, to the oldest son of his lowliest servant girl who grinds the flour. Even the firstborn of all the livestock will die. Then a loud wail will rise throughout the land of Egypt, a wail like no one has heard before or will ever hear again. But among the Israelites it will be so peaceful that not even a dog will bark. Then you will know that the Lord makes a distinction between the Egyptians and Israelites.” (Exodus 11:4-7).

In what will become known as the Passover, God instructed the Israelites through Moses as follows: “This month - (month of Nisan: March or April of Gregorian calendar) - is to be the first month of the year to you. Address the whole community of Israel; tell them that on the tenth of this month each man is to take a lamb for his family; one lamb to a house. If the family is too small for a lamb, then share it

with a close neighbor. Your lamb must be a healthy male, one year old. Keep it penned until the fourteenth day of this month and then slaughter it – the entire community of Israel will do this at dusk. Then take some of the blood and smear it on the two doorposts and the lintel of the house in which you will eat it. I will go through the land of Egypt on this night and strike down EVERY firstborn in the land of Egypt whether human or animal, and bring judgment on all the gods of Egypt. I am God. The blood will serve as a sign on the houses where you live. When I see the blood I will pass over you – no disaster will touch you when I strike the land of Egypt. This will be a memorial day for you; you will celebrate it as a festival to God down through generations.” (Exodus 12:1-14).

The whole ceremony-its significance, is pointing to Jesus Christ, the Lamb of God who was sacrificed that we may live. Just as the lamb was sacrificed on 14<sup>th</sup> of Nisan, so was Jesus crucified on 14<sup>th</sup> of Nisan (possibly April 3, 33AD). In John 1:29, he is referred to as the Lamb of God who takes away the sin of the world. In Hebrews 9:14, he is called a perfect sacrifice. In 1 Peter 1:19, Peter wrote that the precious blood of Christ was like that of a sacrificial lamb without blemish or spot. And Paul nailed it directly when he called Christ our Passover Lamb in 1 Corinthians 5:7. In other words, the historical and ceremonial Passover point to Christ, the Passover Lamb. There is no more sacrifice of blood required of mankind. The blood of Jesus has been shed once and for all. (Hebrews 9:12).

God’s argument was simple: The first born in every Israeli family would have died but for his intervention. In sparing their lives they became his. He gained titular rights to them. It’s an “I save you, you belong to me” equation. God still uses that equation. It’s why Paul wrote, “whose I am and whom I serve.” You belong to God. (Acts 27:23). The firstborn males should have become priests but he designated the Levites in their stead. Therefore they need to be redeemed of that priesthood obligation. God was contractual under the law. This redemption had nothing to do with redemption of their souls. It’s redemption from priestly service. The price of a soul is prohibitive. No one can afford it. Only God is rich enough to redeem a soul. (Psalm 49:7, 8).

And he would redeem not just the Israelites but all of mankind with the precious blood of Jesus. That gives you an idea of the economic value of the blood of Jesus. It has economic value though unquantifiable. It’s interesting God demanded redemption of first sons of humans, and even of unclean animals. (Exodus 13:13, Numbers 18:15). The redemption of unclean animals foreshadows the redemption of Gentiles as revealed to Peter in Acts 10:14-16. Otherwise salvation would have been exclusive to Jews. Peter struggled with this but thank God for Paul. Conceptually, first fruit in the Old Testament points to Christ the firstborn and first fruit from the dead. “Christ has been raised from the dead, and He became the first fruits of those who have fallen asleep in death.” (1 Corinthians 15:20 ).

In all mentions of first fruits in the New Testament, the term is always used metaphorically. Epaphroditus for example is called the “first fruit” in Asia. It means he was the first convert to Christ. (Romans 16:5 AMP). In the same vein the household of Stephanas were the “first fruits” in Achaia (most of Greece). (1 Corinthians 16:15). The mentions of first fruits in the New Testament are Romans 8:23, Romans 11:16, Romans 16:5, 1 Corinthians 15:20, 1 Corinthians 16:15, 2 Thessalonians 2:13, James 1:18, Revelation 14:4. None refers to offering. First fruits are used metaphorically for souls in the New Testament. It is not an offering.

First fruit in the New Testament is not the first salary of the year. It is not an offering, it is the first soul. That said, there is nothing wrong with a Christian giving his first month’s salary to God, or the first salary of his career. But that is a personal decision, it is not mandated. It is governed by the law of sowing and reaping in 2 Corinthians. 9:6-7. First fruit is not tithe either. Tithe is a definitive percentage (10%), first fruit had no percentage. There is however a Rabbinic convention that first fruits is 1/60<sup>th</sup> of the harvest. But that is not in scriptures. And in the New Testament there is no redemption of first sons because Jesus already redeemed mankind. “In Him we have redemption through His blood, the forgiveness of sins” according to the riches of God’s grace. (Ephesians 1:7).

## CHAPTER FIVE: NEW TESTAMENT ERA

In the previous chapters, we traced the origin of tithing and its progression – the Abrahamic conception and Jacobian extension. We also saw the incorporation of tithe into the Law of Moses as a citizen duty in a theocratic state. Then we distinguished tithe from first fruit and gained an understanding of first fruit in the New Testament. In this chapter, we begin the knowledge exploration of tithe in the New Testament dispensation. Is it still relevant? We shall continue with the tradition of comprehensive scholarship so we're thoroughly equipped with understanding.

The history laid out in scriptures can be broadly partitioned into five eras: a). The Pre-Law Era - from Adam to the genealogies of Abraham up to the giving of the Law. b). The Law Era including the Prophets - from Moses; covers the remaining swath of the Old Testament. c). The Era of Transition between the Old and New Testaments - essentially the period of earthly ministry of Jesus. d). The Grace Era – the era of the Church from Pentecost till date. e). The Apocalyptic Era documented in Revelation, Daniel, etc; but that is not within our contemplation.

Tithing began in the Pre-Law Era, was incorporated into the Law Era and carried on in the Transition Era. The protagonist in the Transition Era is of course Jesus the Christ. With his arms outstretched on the cross to the past and the future his body was the intersection between old and new. He would teach on the deeper aspects of tithing under the Law, he being the Law Giver. (Isaiah 33:22). It was through him we learnt the substrate of tithing under the Law of Moses, about which we shall soon alight. But he said emphatically that he did not come to abrogate the Law but to fulfill it: “Think not that I have come to destroy the law, or the prophets: I am not come to destroy, but to fulfill. For verily I say unto you, Till heaven and earth pass, one jot or one little tittle shall in no wise pass from the law, till all be fulfilled.” (Matthew 5:17). What does he mean? Is the Law of Moses therefore still operative? Is tithing under the Law still applicable?

We discover the meaning of the words of Jesus when he appeared to his disciples post-resurrection pre-ascension: “These are the words which I spake unto you, while I was yet with you that all things must be fulfilled, which were written in the law of Moses, and in the prophets, and in the psalms concerning me.” Luke 24:44. In other words, what Jesus meant by fulfilling the Law was the fulfillment of all texts concerning him. Everything written in the Law and the Prophets concerning the Messiah MUST come to pass. It's why Jesus said, “If you really believed Moses, you would believe me, because he wrote about me” (John. 5:46). It's why Jesus was born of virgin birth (Isaiah 7:14) in Bethlehem (Micah 5:2), why he was taken to Egypt (Hosea 11:1).

Jesus fulfilled 354 precise prophecies ranging from his birth, to his death, to the amount paid for his

betrayal. Peter also bore witness in Acts 10:43: “He is the one all the prophets testified about.” As it turns out, Jesus was teaching his disciples how to interpret scriptures when he spoke of fulfilling the law. The next verse after his statement went as follows: “He went on to open their understanding of the word of God, showing them HOW to read their Bibles THIS WAY.” (Luke 24:45 MSG). He taught them HOW to understand the types and shadows of the Old Testament, to interpret scriptures. ‘He said, “You can see now how it is written that the Messiah suffers, rises from the dead on the third day...” This understanding Paul had in great measure being a former Pharisee, well schooled in Jewish law. God gave Paul special understanding. Concerning Paul’s technical competence in scriptures Peter wrote: “This is what our beloved brother Paul also wrote to you with the wisdom God gave him – speaking of these things in all of his letters. Some of his comments are hard to understand, and those who are ignorant and unstable have twisted his letters to mean something quite different, just as they do with other parts of scripture. And this will result in their destruction. (2 Peter 3:15-16).

This technical appreciation of scriptures has grown into what is now known as systemic theology. Systemic theology is a coherent, scholastic presentation of scriptures. These are the subjects of study: Paterology (study of God the Father), Bibliology (study of the Bible), Christology (study of the Christ), Pneumatology (study of the Holy Spirit), Soteriology (study of salvation), Demonology (study of demons), Theological Anthropology (study of the nature of humanity), Hamartiology (study of sin), Angelology (study of angels), Ecclesiology (study of the Church), Eschatology (study of end times). A pastor must be grounded in systemic theology and a Christian must be cognized with the fundamentals of his faith.

Referencing the words of Jesus concerning fulfilling the Law, Paul wrote: “For Christ is the end of the Law [the limit at which it ceases to be, for the Law leads up to Him Who is the fulfillment of its TYPES, and in Him the purpose which it was designed to accomplish is fulfilled... That is, the purpose of the Law is fulfilled in Him]...” (Romans 10:4 AMP). Because we’re not under the Law the obligations and curses of the Law do not bind us. (Romans 6:14-15). Christ redeemed us from the curse of the Law, being made a curse for us. (Galatians 3:13).

Jesus taught about tithing twice in scriptures, though one incident was recorded twice, hence the three passages in scriptures concerning the teaching of Jesus on tithing. He taught Tithing under the Law. His teaching was consistent with his general approach to teaching the Law - going to the very essence of the Law. For example, he gave us the grundnorm of the Law when asked which commandment is most important. Apparently the information was tucked in the Law itself, in Deuteronomy 6:5. Jesus quoted it: “‘Love the Lord your God with all your passion and prayer and intelligence.’ This is the most important, the first on any list. But there is a second to set alongside it: ‘Love others as well as

you love yourself.’ These two commandments are PEGS; everything in God’s Law and the Prophets hangs from them.” (Matthew 22:37-40 MSG). This fundamentalist approach informed his words when he admonished the Pharisees on tithing as follows: “What sorrow awaits you teachers of religious law and you Pharisees. Hypocrites! For you’re careful to tithe even the tiniest income from your herb gardens, but you ignore the more important aspects of the law – justice, mercy, and faith. You should tithe, yes, but do not neglect the more important things.” (Matthew 23:23). In other words, there is a substratum to the Law of Moses, the very basis of the Law, the pegs on which the laws hang – The Bible calls these, “weightier matters of the Law” (KJV), “absolute basics” (MSG), “more important things” (NLT).

It is the invocation of a “weightier matter of the Law” (mercy) that made Jesus forgive the woman caught in adultery. He didn’t abrogate the Law on adultery. He just invoked a “weightier matter of the Law” – the prerogative of mercy! If Christians understand this simple principle, there’ll be less condemnation and less judgment. The weightier matter of the Law (mercy) will become the foundation of the New Testament. It became known as grace. Luke also wrote about the same event at which Jesus remonstrated the Pharisees: “You keep meticulous account books, tithing every nickel and dime you get, but manage to find loopholes for getting around basic matters of justice and God’s love.” (Luke 11:42 MSG). It was the “weightier matters of the Law” that sent Jesus to the cross – justice, mercy, fidelity and love of God.

Jesus would do his second teaching on tithing and take on the Pharisees again in Luke 18:12. Two men, he said, went into the temple to pray—one a Pharisee, the other a despised tax official. The Pharisee of course rolled out his self-righteousness: “I am not a sinner like everyone else; for I don’t cheat, I don’t sin, and I don’t commit adultery. I am certainly not like that tax collector! I fast twice a week, and I give you a tenth of my income.” But the tax collector beat his chest in sorrow, saying, ‘O God, be merciful to me for I am a sinner’. I tell you, this sinner, not the Pharisee returned home justified before God.” (Luke 18:12-14). The sinner understood the principle of the weightier matter of the Law, hence he begged for mercy.

Having understood weightier matters of the Law, please pray this prayer for mercy and forgiveness: Father I acknowledge that I am a sinner, that Jesus Christ died for me, that you raised him from the dead. Please forgive me. I accept Jesus today as my Lord and my Saviour. Amen!

## CHAPTER SIX: THE BOOK OF HEBREWS

We discovered that the subject of tithing is treated four times in the New Testament. There are three mentions in the gospels and one mention in the Book of Hebrews. Jesus taught the subject of tithing but he taught it under the terms of the Law of Moses. And he added a twist. He introduced an overriding factor – something he called the “weightier matter of the Law.” Mercy is a “weightier matter of the Law” and it overwrites the Law of Moses. God’s prerogative mercy is superior to the harshness of the calcified demands of the Law of Moses.

Next, we’ll look at the treatment of the subject of tithing in the Book of Hebrews. As we shall see it’s over-arching. The relevant chapter is Hebrews 7. It bends over backwards on history, dragging the Law to look back at Abraham.

Tithing was however not the primary focus of Hebrews 7. It was illustrative of something bigger. The subject matter of Hebrews 7 was the superiority of the priesthood of Christ to the Levitical priesthood. Abraham’s tithing was used as illustrative proof of the superiority of the ministry of Christ to the Levitical order. The writer used the event to prove the inadequacy of the Law to save. The letters of the “Ten Commandments” cannot save. He contended that if the priesthood on which the Law was based was okay there wouldn’t have been need for a change. The Book of Hebrews is a treatise. Its logicity is so profound it’s like a lawyer’s argument.

In pursuit of his objective, the writer first established that Jesus has an eternal priesthood. But his priesthood represented a major change. Our Lord Jesus Christ was not from the tribe of Levi, he was from Judah. His priesthood was therefore a radical departure from established order. It represented a new dispensation. David had prophesied in Psalm 110:4 that Jesus is a priest forever after the order of Melchizedek. It was this Psalm the writer of Hebrews was referring to in Hebrews 5:10, 7:11, 15, 21 concerning the priesthood of Christ.

This Melchizedek, the writer reminds us was the one who met Abraham after the “slaughter of the kings.” He’s described as priest of the Most High God. Abraham gave a tenth of the spoils of war to him. (Genesis 14:18-20). The argument of the writer of Hebrews was simple: Since Abraham paid tithe to Melchizedek, Levi in the loins of Abraham paid tithe to Melchizedek. He also argued that the blessing of Abraham by Melchizedek had significance: “It is beyond all contradiction that it is the lesser person who is blessed by the greater one.” (Hebrews 7:7). That the priesthood of Jesus is superior to that of Levi because Levitical priests died but Jesus lives forever. His priesthood is unending: “You are a priest forever after the Order of Melchizedek.” (Hebrews 7:17).

This Melchizedek is a typology of the Lord Jesus Christ for several reasons. His name means King of

Righteousness. Our Lord reigns in righteousness. (Isaiah 32:1, Jeremiah 23:5). He is King of Salem. Salem (Jerusalem) means peace. Our Lord is Prince of Peace. (Isaiah 9:6, Hebrews 7:2). And so righteousness and peace kissed each other in the Order of Melchizedek (See Psalm 85:10). Melchizedek is also described as having no beginning and no ending, just like the Son of God. (Hebrews 7:3). That just means the Bible is silent on his ancestry, not that he's an alien life form. The nondisclosure of his ancestry, birth or death points to the eternal priesthood of Jesus Christ. And so the issue of tithe came up in Hebrews to explain the superiority of the priesthood of Jesus. And that was the last mention of tithe in both the New Testament and the Bible.

Taking a panoramic view of the Bible, there are two clear chronological geographies of tithing: Tithing before the Law by Abraham and Jacob; tithing under the Law from Moses to the earthly walk of Jesus. Under the Law, tithing was a civic duty in a theocratic state. It was compulsory. Non compliance carried a penalty. But Abraham and Jacob gave tithe of their freewill. They gave to God voluntarily. It is very significant that bread and wine were presented by Melchizedek at the occasion of the tithing of Abraham. "Melchizedek King of Salem brought out bread and wine for their nourishment; he was the priest of God Most High. And he blessed him and said, Blessed (favoured with blessings, made blissful, joyful) be Abram by God Most High, Possessor and Maker of heaven and earth. And blessed, praised, and glorified be God Most High Who has given your foes into your hand. And Abram gave him a tenth of all he had taken." (Genesis 14:18-20).

The fact and principle of covenant were first established before the tithe. The same principle of covenant first, then the tithe was established in Jacobian tithing: After Jacob had seen a vision of a ladder reaching up to heaven, the Lord stood over him and made a covenant with him: "I will give to you and to your descendants the land on which you're lying. And your offspring shall be as countless as the dust of the ground, and you shall spread to the west and the east and the north and the south; and by you and your Offspring (Christ) shall the families of the earth be blessed and bless themselves. And behold I am with you and will keep you wherever you may go, and I will bring you back to this land; For I will not leave you until I have done all of which I have told you." (Genesis 28:13-15). "Then Jacob made a vow, saying, If God be with me and will keep me in this way that I go, and will give me food to eat and clothing to wear, so that I may come again to my father's house in peace, then the Lord shall be my God; and the stone which I have set up as a pillar shall be God's house, and of all the increase of possessions that you give me I will give the tenth to you." (Genesis 28:20-22).

And so we have the covenant, and then the tithe. Only that Jacobian tithing also points to the Church and the Christ: "This stone which I have set up as a pillar shall be God's house" The stone is a clear reference to Christ, our Rock and Pillar – the stone which the builders rejected and now the

cornerstone of our faith: “You are built upon the foundation of the apostles and the prophets with Christ Jesus Himself the chief cornerstone. In Him the whole structure is joined together harmoniously, and it continues to rise, grow, increase into a holy temple in the Lord – a sanctuary dedicated, consecrated, and sacred to the presence of the Lord” (Ephesians 2:20-2).

Both the tithing of Abraham and Jacob point to Christ and the New Testament. Just as Levi subjected himself to Melchizedek in Abraham, so did the Levitical priesthood under the Law bend backwards in obeisance to the priesthood of Melchizedek, which in turn leaps over the space-time occupied by the Law to point to Christ and his body. Tithe is a covenant principle, even under the Law (Deuteronomy 26:13-15). Has always been. Tithe cannot exist outside of covenant. From the very foundation the principle of tithing points to the covenant of the New Testament, to Christ and his body.

I hope you're gaining understanding.

## CHAPTER SEVEN: TITHING UNDER GRACE

There are three dispensations of tithing under consideration: a). Pre Law (Abraham and Jacob) tithing. b). The dispensation of the Law when God commanded the Israelites to tithe as inheritance tax for the Levites; c). The dispensation of the Church. The critical question is, is tithing a New Testament ordinance?

Under the dispensation of the Law, tithing was a duty to the State. Israel was a theocratic state. Indeed under the Law, tithing was a constitutional issue. It was embedded in the “constitution” of Ancient Israel. It was a contributory scheme under the law of inheritance for members of the tribe of Levi. The Levites were never apportioned what we might call states today, though they had cities. There was a spiritual penalty for non-payment of tithe under the Law. Tithing was compulsory.

But Abraham the father of tithing, tithed voluntarily. So did his grandson Jacob. They understood salient principles. Abraham tithed in acknowledgement of the sovereignty of God. And he tithed in acknowledgement of grace. There was no way his private army of 318 men could defeat the allied armies of four kings, yet he did. Grace! His tithing was a personal acknowledgement of the help of Jehovah. He acknowledged God’s mercy. But there was an additional factor at the heart of the tithing of Abraham – property rights.

That is why two factors were invoked by Melchizedek at the blessing of Abram - grace and property rights: “Blessed be Abram by God Most High, POSSESSOR AND MAKER of heaven and earth, and blessed, praised and glorified be God Most High, WHO HAS GIVEN YOUR FOES INTO YOUR HANDS. And Abram gave him a tenth of all he had taken.” (Genesis 14:19-20). In other words Abram tithed in acknowledgment of two factors: 1). His personal achievements were actually God’s personal achievements. 2). God’s property rights extended to all he owned.

The same two factors were at the heart of Jacob’s tithing. He pledged to tithe in acknowledgement of them: “If God will be with me and will keep me in this way that I go and will give me food to eat and clothing to wear, so that I may come again to my father’s house in peace, then the Lord shall be my God; and this stone which I have set up as a monument shall be God’s house, and of all the increase of possessions that YOU GIVE ME I will give the tenth to you.” (Genesis 28:20-22). Not only did Jacob pledge a tithe to God, he also donated a piece of land (Bethel) to God. Like his grandpa, he tithed in acknowledgement of God’s mercy, and he acknowledged God’s property rights. God’s mercy and property rights were also at the heart of tithing under the Law. The preamble to God’s instruction on firstfruit offering and tithing was as follows: “When you have come into the land WHICH THE LORD YOUR GOD GIVES YOU AS AN INHERITANCE. And you shall say before

the Lord, A wandering and lost Aramean ready to perish was my father (Jacob), and the Lord brought us into this place AND GAVE US THIS LAND, a land flowing with milk and honey. And now, behold I bring the firstfruits of the ground which you, O Lord, have given me.” (Deuteronomy 26:1,5,10). Therefore Abraham, Jacob and Israelites tithed in acknowledgement of God’s mercy and God’s property rights.

In the dispensation of the New Testament the mercy of God is so indubitable it is incontrovertible. The very foundation of the New Testament is the mercy of God. Jesus called it the weightier matter of the Law. But both the mercy of God and God’s property right take on a whole new dimension in the New Testament. “But God is so rich in His mercy and he loved us so much, that even though we were dead because of our sins, he gave us life when he raised Christ from the dead. It is only by God’s grace that you have been saved.” (Ephesians 2:4-5). In other words, the great proof of the mercy of God is the sacrifice of Jesus for sinners. And so while Abraham and Jacob acknowledged God’s mercy through tithing for preservation and achievements, mercy for the New Testament saint is predicated on the work of redemption. It’s a much higher dimension.

As for God’s property rights in the New Testament it is even more profound. Abraham, Jacob and the people under the Law defined God’s property rights as per tithing in terms of possessions. But in the New Testament God’s property rights extends beyond property. Your very self belongs to God. God owns you! All that you have, and your very being belongs to God. You were bought and paid for. You’re a chattel. “You are not your own. You were bought with a price, purchased with a preciousness and paid for, made His own.” “You were bought with a price... Consider yourselves slaves to Christ.” (1 Corinthians 6:19-20, 1 Corinthians 7:23-24). Now you understand why Paul opened his letter to the Romans with this salutation: “This letter is from Paul, a slave of Christ Jesus...” (Romans 1:1). And why he wrote, “For last night an angel of the God to whom I belong and whom I serve stood beside me...” (Acts 27:23).

Apostle James also referred to himself as a slave of his Master, Jesus Christ. (James 1.1). In the light of the above it is rather surprising that some Christians quibble over giving to God - fussing over percentages, splitting hairs over gross or net! And this with Someone that gave you his Son! “And who has given Him so much that he needs to pay it back? For everything comes from Him and exists by His power and is intended for His glory.” (Romans 11:35-36). These quibbles betray a lack of understanding of redemption, and even a lack of appreciation of it. The saints of old recognized the simple fact that they and all that they owned belonged to God. It’s why they sold their properties and laid the proceeds at the feet of the apostles. They weren’t compelled. That much was evident in the words of Peter concerning the transgression of Ananias and Sapphira: “As long as it remained unsold, was it still not your own? And even after it was sold, was not the money at your disposal and under

your control?” (Acts 5:4).

In the New Testament ownership is separate from possession. We are mere trustees of God’s properties. The spirit of giving in the New Testament is freewill. There is no giving under compulsion in the New Testament. And Paul would reinforce this fact in his epistle to the Corinthians: “Let each one give as he has made up his own mind and purposed in his heart, not reluctantly or sorrowfully or under compulsion, for God loves (He takes pleasure in, prizes above other things, and is unwilling to abandon or to do without) a cheerful (joyous, “prompt to do it”) giver whose heart is in his giving.” (2 Corinthians 9:7 AMP). But giving in the New Testament is governed by an equitable principle: “Remember this: he who sows sparingly and grudgingly will also reap sparingly and grudgingly, And he who sows generously that blessings may come to someone will also reap generously with blessings.” (2 Corinthians 9:6). “And God is able to make all grace (every favour and earthly blessing) come to you in abundance, so you may always and under all circumstances and whatever the need be self-sufficient [possessing enough to require no aid or support and furnished in abundance for every good work and charitable donation]. (2 Corinthians 9:8. AMP). These are principles of general application.

We must make a scholastic note before we round up this series. Scholastic honesty demands we point this out: Unlike first fruit in the Old Testament which was abrogated by redefinition in the New Testament, tithing was not. Tithe remains a first principle inaugurated by the father of faith, Abraham. Faith predates the Law, supersedes the Law. But you’re not under a curse if you don’t pay your tithe. You’re not under the Law. And Jesus was made a curse for you. And no, you’re not going to hell because you don’t pay tithe. It’s not a basis of salvation, it’s a base of prosperity. And no, you can’t split your tithe to give to the poor or another ministry. You pay in full to your local church. And no, it makes no difference whether you “give” or “pay” tithe. Pure semantics in the light of its substance. And if you don’t like the governance structure in your church go to another church rather than withhold tithing. But the decision whether to tithe or not to tithe is yours. It’s personal. The critical question is, what is the level of understanding you have? And what is your relationship with God? This concludes our treatise on tithing.

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