

The practice of “tithing” is a fairly common practice among religious bodies. Some take it a little more serious than others. In a story published by The Washington Post, reporters Jon Swain, Douglas McMillan and Michelle Boorstein brought to light a whistleblower complaint filed to the IRS by a Mormon David A. Nielsen that claimed the Mormon church amassed around \$100 billion in accounts it collected in tithes intended for charitable purposes. Basically, the complaint accuses the Mormon church of hoarding money and misleading the membership of its uses. According to the article, “it also accuses church leaders of using the tax-exempt donations to prop up a pair of businesses.” According to estimates, the church pulls in about \$7 billion with \$1 billion earmarked for the fund in question. The leadership of the church dismisses speculation about the extent of the church’s wealth. The article quotes a high-ranking member of the church Gérald Caussé in a speech he gave at a symposium, “Financing Faith: The intersection of Business and Religion” saying, “When all is said and done, the only real wealth of the church is in the faith of its people.” It’s this kind of action that makes people wary of giving money to religious institutions. This assembly practices the giving of our income to God for the ministration of the saints following strict guidelines for its use and disbursement.

We can trace the act of giving to God all the way back to the Old Testament. During his early travels, Jacob was visited with a dream by the Lord that left him in such awe that he vowed to the Lord:

- Genesis 28:22: “And this stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt give me I will surely give the tenth unto thee.”

Jacob recognized that his material possessions represented God’s providence towards him denoted by his saying, “all that thou shalt give me.” But Jacob’s dedication to God didn’t establish a commandment for his seed to follow. That was codified to his seed during the giving of the law. Leviticus 27:30 established the commandment for the Israelites to give a tenth to the Lord.

- Leviticus 27:30: “And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord’s: it is holy unto the Lord.”

The gift of the tithe wasn’t used without guidance. God has never worked like that. He’s always been very judicious in what we refer to the “holy things” of the Lord. This would include the tithe he demanded the Israelites to give.

- Numbers 18:20-21: “And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they service, even the service of the tabernacle of the congregation.”

Read with me in Deuteronomy 14:22-29. The gift of the tithe was given cheerfully as an act of rejoicing before the Lord because as Jacob recognized, it was a symbol of the providence God had shown his people. It was meant to be a blessing to the Levite who had no inheritance and for the less fortunate among the children of Israel.

What do we use the Church treasury for? We’ve been given very strict guidelines with regards to the Church’s spending of the Lord’s money. A few texts that make it very clear that the collection is used only for the saints.

- 2 Corinthians 9:1: “For as touching the ministering to the saints, it is superfluous for me to write to you.
- 2 Corinthians 9:12: “For the administration of this service not only supplieth the want of the saints, but is abundant also by many thanksgiving unto God.”
- 1 Corinthians 16:1: “Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye.”

We don’t practice the act of charity as many other religious bodies practice. We don’t have community outreach programs that help the poor and needy. At the risk of sounding cruel, we’ve turned away non-believing individuals who have asked the Church for help. Following the apostolic directive, the benevolence that can be directed by the Church is reserved only for the saints (those who through their

belief are sanctified from the rest of the world). A literal ministration for the need of the saints is an example that we're given in Acts.

- Acts 6:1: "And in those days, when the number of the disciples was multiplied, there arose a murmuring of the Grecians against the Hebrews, because their widows were neglected in the daily ministration. Then the twelve called the multitude of the disciples unto them, and said, It is not reason that we should leave the word of God, and serve tables."

Again, we're given strict guidance with regards to the requirements that need to be met in order to receive assistance from the Church coffers. Read with me in 1 Timothy 5:3-10. We're instructed that the family unit is the primary provider for those that find themselves in need. The Scripture condemns harshly the inability to provide for one's own household.

- "But if any provide not for his own, and specially for those of his own house, he hath denied the faith, and is worse than an infidel."

The Church is the last resort for ministering to the literal need of its members.

The want of the saints isn't just the literal needs of the saints. The Spirit also empowers the Church to sustain the edification of the members through the treasury. The Church is allowed to maintain and support those that minister the word.

- 1 Corinthians 9:10-11 "Or saith he it altogether for our sakes? For our sake, no doubt, this is written: that he that ploweth should plow in hope: and that he that thresheth in hope should be partaker of his hope. If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things?"

The Spirit appeals to the Old Testament of which we read earlier reminding the Church, "Do ye not know that they which minister about holy things live of the things of the temple? And they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel." We choose not to maintain any of the preachers for a myriad of reasons that were laid out for us Sunday morning. Paid preachers are more susceptible to the whims of those who maintain them. Their loyalty is to their check than preaching the truth. But it's not against the guidance of the Spirit for a church to help those that work in ministering to the spiritual want of the Church.

Paul, as we were reminded, was a tentmaker and sustained himself as he could. Even so, he received assistance from other churches.

- 2 Corinthians 8:3-4: "For to their power, I bear record, yea, and beyond their power they were willing of themselves: Praying us with much intreaty that we would receive the gift, and take upon us the fellowship of the ministering of the saints."

But it wasn't as if Paul sought out assistance, for he himself bears record of going through periods of want.

- Philippians 4:11-12: "Not that I speak in respect of want: for I have learned, in whatsoever state I am, therewith to be content. I know both how to be abased, and I know how to abound: every where and in all things, I am instructed both to be full and to be hungry, both to abound and to suffer need."

Paul's physical state never hindered his willingness to work in the doctrine and the care of the Church. Which we can see very evidently in scriptures like 1 Corinthians 9:15-19 and 2 Corinthians 11:23-28. He was also very careful in who he chose to receive assistance from. He wrote to the church in Corinth, "But I have used none of these things: neither have I written these things, that it should be so done unto me: for it were better for me to die, than that any man should make my glorying void." Paul recognized the unsteadiness of the state of that assembly. His second letter to the Church makes it very clear that they were susceptible to being taken advantage of by less scrupulous men.

- Corinthians 11:3-4: "But I fear, lest by any means, as the serpent beguiled Eve through his subtilty, so your minds should be corrupted from the simplicity that is in Christ. For if he that cometh

preached another Jesus, whom we have not preached, or if ye receive another spirit, which ye have not received, or another gospel, which ye have not accepted, ye might well bear with him.” So, he refused to make himself a burden to them to remove any doubt with regards to his motive for his work among them serving as a contrast against others who had no issue in taking advantage of them. Read with me in verses 7-9. Paul wasn’t robbing other churches. He wanted to draw attention to the fact that his service in Corinth was being done out of a sincere love and jealousy for the Church according to verse 2, “For I am jealous over you with godly jealousy: for I have espoused you to one husband, that I may present you as a chaste virgin to Christ.” This is a stark contrast against even the current preachers of the conservative church of Christ. Their preachers have no problem in receiving support from churches with which they have differing beliefs. They have no respect for what of the ministry demands nor for the holy things of the Lord.

The support of the ministry is more than simply maintaining preachers who are unwilling to work in all aspects. As a self-sustaining entity, local churches are allowed to maintain facilities in which they assemble to worship. We’re not given a license to haphazardly spend the Lord’s treasury on things that don’t work to maintain the want of the Church. Just as it was sufficient for Paul to receive only for his necessity, we apply the same diligence towards our spending with regards to the edification of the saints. We don’t subscribe to the notion that the Church is responsible for providing facilities for the members to fellowship or provide buses or transportation for members to make it to the worship service. Churches that do so take liberties that the scripture does not make concessions for. Diligent and responsible men are required to oversee Church spending to ensure that we treat the Lord’s treasury with the respect it demands. Read with me in 2 Corinthians 18-22.

The collection is just as much a part of the Sunday worship service as any other act of worship. Failing to comply with the apostolic directive is an affront to the Lord.

- Malachi 3 :8-9: “Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.”

The Lord’s treasury is not to be abused nor to be used for any other purpose than to provide for the ministration of the saints and is a manifest token of our subjection of the gospel. So, we give willingly understanding that as an act of thanksgiving, it is received as a sweet-smelling offering to God. Who in turn, provides for our want in all things but especially in our spiritual growth. Read with me in closing, 2 Corinthians 9:6-15.