

CHRISTIAN FINANCE SERIES

TITHES, OFFERINGS AND

THE LEVITICAL PRIESTHOOD

Lets look into Exodus 19. I'd like you to see what God's original plan for the Israelites was. Now there were 12 tribes in Israel. One of those tribes became priests. The Levites became the assistants to Aaron. In the beginning it was Aaron and his sons who became priests. The Levites actually did not become priests. Aaron and his sons were from the tribes of Levites. God puts it in a different way. He did not specify the tribes of Levites to become priests. But He did mention that from Aaron and his sons were the priestly descendants. And the Levites were aiding in the priestly work. So in a general sense you can consider them as priests because they did part of the priestly work. And surely they will partake of the priestly anointing. Any other tribes that touch the holy things would die. So the Levites were given priestly work. It was Aaron and his sons that stood in a position of priests. By the time of king David and king Solomon it became more general. The people from the tribes of Levites would enter the priesthood. On the other hand you will find that God opens a way for the other tribes to become priests through the law of the Nazarites. Samuel was not a Levite. Samuel was from a different tribe. In 1 Sam. his father Elkanah was from the tribe of Ephraim. Samuel became priest. But he has to keep the law of the Nazarites.

Exod. 19:5-6 showed God's original plan for His people. *Now therefore if you will indeed obey my voice and keep my covenant, then you shall be a special treasure to Me above all people for all the earth is mine.* God's original plan was for all the nation of

Israel, all the 12 tribes to be a special treasure. *And you shall be to me a kingdom of priests and a holy nation.* God's original plan was that every one of those tribes was qualified to be part of the priesthood. But Israel fouled it up. Israel fell. Israel worshipped idols. While Moses was up on the mountain getting the laws of God and getting the revelations, the Israelites began to make idols called the golden calf. They worshipped the idol and God was displeased. Exod. 32 They made that idol and they worship that idol. All the tribes worshiped that idol except one tribe, the tribe of Levites. And so Moses said to the people in chapter 32:26 *Then Moses stood in the entrance of the camp and said. Whoever is on the Lord's side let him come to me. And all the sons of the Levites gathered to him.* That was how Israel entered the permissive plan of God. His perfect plan was in Exod. 19 when he said I would like all of you to be priests and a holy nation to me. But because of sin, only one tribe made it into the priesthood.

So later on God instructed them and told them how the tribe of Levites is special to Him. In the book of numbers 18:1-2 *Then the Lord said to Aaron, "You and your sons and your father's house with you, shall bear the iniquity related to the sanctuary. And you and your sons with you shall bear the iniquity associated with your priesthood. Also bring with you your brother, your brethren of the tribes of the Levites. The tribe of your father that they may join with you and serve you while you and your sons are before the tabernacle. Then in verse 6 Behold I myself have taken your brethren the Levites from among the children of Israel. They are a gift to you given by the Lord to do the work of tabernacle of meeting. So God tells Aaron and his sons. I have given you the tribe of Levites to do the priestly work onto you. They are to serve in the priesthood with you. Only the tribe of Levites ends up with that priesthood.*

Then God tells them in the same chapter in verse 21 *Behold I have given the children of the Levites all the tithes in Israel as an inheritance in return for the work which they perform. The work of the tabernacle of the meeting.* So as a result of that God mentioned that all the tithes are to be given to the Levites because of their work in the ministry.

Now we come to the New Testament and the question is asked, "Who are the Levites?" Some will say that the Levites are the five-fold ministers. Some will say that the Levites are the five-fold ministries plus any other ministry including the ministry of helps. Do you know these are two different views? Then some will say

that those in the part time ministry are also Levites. This is the first statement. The second statement will begin this way. Therefore all the tithes can go to these people. So if you hold the view that the Levites are the five-fold ministry, all the tithes go only to the five-fold ministry. If you hold the view that the Levites include all the full time and part time ministries, then your view would be that all the tithes would go to anyone in the ministry.

Turn to 1 Pet. I want to show in the bible who the Levites are. 1 Pet.2:5 You also as living stones. He is talking to you. Who are you, the church. Now Peter is writing to the church 1 Pet.2:5 *You also as living stones are being built up a spiritual house, a holy priesthood.* Who is he talking about? The church. Let's have more confirmation. Rev.1 *And has made us kings and priests to serve his God and Father.* He has made everyone of you kings and priests. Having given you the scriptures, let me ask you this question. Who are the Levites? The church. Revert back to the original plan of God in Exod.19:6 where the whole of Israel is considered the priesthood, so in a general sense the whole church become priesthood.

Don't let your mind goes to the second gear and ask about tithes. Let's settle one thing at a time. The first fact that we are settling here is that in the biblical view. The priesthood now refers to all Christians in the New Testament and in the new covenant and to all who are in Christ Jesus. You say does that mean that all of us have a work in the ministry of God. Yes, Eph.4:12 talks about the five-fold ministry and says that the five-fold ministry is for the equipping for the saints for the work of ministry. Every believer has a ministry in the Lord Jesus Christ.

Let's have confirmation from the Holy Spirit. In 1 Cor.12:7 *But the manifestation of the Spirit is given to each one for the profit of all.* To each one of us is given a measure of the manifestation of the Holy Spirit to minister to the body of Christ. Every one of you has been given a measure of anointing to minister to the body of Christ. A gift is operating in your life; you may not be in full time ministry. But every one of you has a ministry. See even the Holy Spirit considers the whole body of Christ as His priests and all are doing the work of the ministry. All of us have a ministry of reconciliation in 2 Cor.5. So we have settled that question, that in the new covenant the whole church are the Levites. It establishes in the new covenant that all who are

in Him are priests. And if you are priests then you fulfill the priesthood from the Old Testament. This is God's original plan in Exod. 19:6.

Then we go to the second question. If all the New Testament people are considered Levites, does it mean that all the tithes of the Levites go to the people themselves? How does the bible function when it comes to tithes and offerings? That one simple question is going to take us quite some time to answer. We will break it up into two parts. The first thing we must consider is I will show from the Old Testament that the ministry in the Old Testament not only lives on the tithes but they also lived off the offerings. They did not only use the offerings for the building but for the upkeep of the Levites as well.

Number 18. At the head of each paragraph my bible show it put there as *Duties of Priests and Levites*. Then there is a second sub-section *Offerings for Priests and Levites*. In the Old Testament there was a mixture. They don't quite divide tithes and offerings like some Bible teachers teach that tithe is tithe and offering is offering. Now there are two different laws that we have taught in finances and they operate differently. I want to show you in the Old Testament how there is an interchangeability of tithe into offering and offering into tithe. But most important they must make sure they give their tithes and bring their offerings.

Numbers 18 verse 4 *The Lord says here I myself have also given you charge of my offering, all the holy gifts of the children of Israel. I have given them as a portion to you and your sons as an ordinance forever.* In the Old Testament God not only give the tithes to the Levites, God gives the offerings too. So if you want to be strict about it and say that all the tithes go to the Levites, you also must be strict about it and say that all the offerings must also go to the Levites too. Who took the offerings? The priests themselves. So you might as well say all the tithes and offerings go to the priesthood. Then you come over to the New Testament you might as well say all the tithes and offerings all go to the five-fold ministers and then the church would have nothing left for other expenses. You see how you have to be precise in your interpretation.

Here you have offerings given to the Levites and the priesthood. Then He does mention about tithes in Numbers chapter 18:21 *Behold I have given the children of Levites all the tithes in Israel as an inheritance in return for the work which they perform in the tabernacle of Meeting.* There God mentioned about the tithes. And in the Old Testament all the tithes and all the offerings were collected and they were not divided strictly. They were all considered consecrated to the Lord. Most of the offerings come in the form of cattle and grain. They were in the agricultural based society. Since their tithes and offerings came in the form of cattle and grain, they cannot use cattle and grain to build a tabernacle. Did God ever ask them to tithe their jewelry? No, that was not considered tithe. That was considered the first fruit offering.

Like when Joshua went into the land of Canaan, the first city that was conquered was Jericho. God said all the silver and gold in this first city is mine. That is not the tithe. That is the first fruit offering. A tithe means one tenth. Then the other cities more than nine tenth, God says I give it to you. Then later on after the conquest of further cities they began tithing one tenth of the rest. Supposing they conquered 100 cities, the first city they conquered God said this is mine. Then the rest of the 99 cities they would give one-tenth to the Lord. So the tithe is different from the first fruit. The first fruit is more or less like a sacrificial offering unto the Lord. So in those days God did not institute the coming in of the jewelry. But they do recognize that what silver and gold they have belong to God.

In the book of Exodus even before anything happen God has already said to Moses his intention, even before the plagues started and even before Moses started his ministry to the people. Exod.3:21-22 *And I will give this people favor in the sight of the Egyptians and it shall be when you go that you shall not go empty handed. But every woman shall ask of her neighbor, namely, of her who dwells near her house, articles of silver, articles of gold and clothing; and you shall put them on your sons and your daughters. So you shall plunder the Egyptians.* It actually happened in Exod.12: 35-36. *Now the children of Israel had done according to the word of Moses and they have asked of the Egyptians articles of silver, gold and clothing. And the Lord had given the people favor in the sight of the Egyptians, so that they granted them what they requested. Thus they plundered the Egyptians.* Thus the wealth of the sinners came into the hands of the righteous.

Sometimes people say that's not fair. Let me ask you this question. Do the Israelites deserve that amount? God is a fair God. He does not just steal from people. It looks as if they were stealing from the Egyptians. Let me point to you right at the beginning. Did you know that if not for Joseph the whole Egyptian kingdom would have been gone? Who did God use to save Egypt? Joseph, and he was an Israelite representing the Jews. Through him the whole nation was saved. After the time of Joseph another king arose who did not know the Lord and who did not respect the Jews. And for the next 2 or 3 generations the Israelites worked as slaves. Were they paid as slaves? No. They put in their labor. They did a lot of hard work for the Egyptians. And the Egyptians didn't pay them one cent. You know what God did? God said you Israelites are going to take all the silver and gold from them because now is your payday.

After they got their silver and gold did God ever ask them to tithe their silver and gold? The answer is no. On the New Testament principle should they have to tithe? Yes. Later on God told them the purpose why they have the silver and gold. In Exod.35:4 *And Moses spoke to all the congregation of the children of Israel, saying, "This is the thing which the Lord commanded, saying, "Take from among you an offering to the Lord. Whoever is of a willing heart, let him bring it as an offering to the Lord (they called it an offering, freewill. Notice what it consist) gold, silver and bronze.*

Do you know that part of their offerings should have been their tithes? But God considered it as an offering. In the Old Testament God never asked them to bring the tithe of their silver and gold. It was mainly the animals and the produce. So I would show you from the scripture that actually part of their tithe was in their offering. They were mixed up together. After God gave them all the silver and gold, God said now we are building a tabernacle. We are having an offering. Remember the Israelites didn't have silver and gold. The only gold and silver they would have is what they have from the Egyptians. In Exodus chapter 36:3 *And they received from Moses all the offerings which the children of Israel had brought for the work of the service of making the sanctuary.*

Lets look at Solomon's temple in 1 Chron. 28: 1-2 *Now David assembled all the leaders*

of Israel at Jerusalem: the officers of the tribes and the captains of the divisions who serve the king, the captains over thousands, captains over hundreds, and the stewards over all the substance and possessions of the king and of his sons with the officials, the valiant men and all the mighty men of valor. Then king David rose to his feet and said, "Hear me my brethren and my people. I had it in my heart to build a house of rest for the ark of the covenant of the Lord and for the footstool of our God and had made preparations to build it.

Chapter 29:2 "Now for the house of my God I had prepared with all my might: gold for things to be made of gold, silver for things of silver, bronze for things of bronze, iron for things of iron, wood for things of wood. Onyx stones, stones to be set, glistening stones of various colors, all kinds of precious stones, and marble slabs in abundance."

David said he had prepared all these things onto the Lord. Now these consist of the spoil from his wars. Whenever he spoiled a country or a nation, they would take the gold and the silver. The first fruit belongs to God. When they spoiled the land and nation all they were required to do was to give the first fruit and not the tithe. Study the book of Joshua. They were asked to give the first fruit, which was not the tithe. So after they have given the first fruit, what they gave later is considered as tithes. You do not find a single time in the book of Leviticus where God gave explicit instructions to give the tithe of silver and gold. But when it came to build the tabernacle and the temple of God, they needed silver and gold. So they had to get it some way. So God instituted a special offering for that. They called it a freewill offering. We would consider that part of their offerings were their tithes as well. So the second thing we have established is that the gold and silver that the Jews gave to build the tabernacle is not strictly and purely only an offering. Included in that offering were their tithes as well. The Jews at that time had no system to tax a tithe of silver and gold but they had a system to establish the tithe of their cattle and of the grain. Since they had no system to measure weights of gold and silver so they generally classify any giving of gold and silver as an offering.

The second fact that we are going to establish is in Deut. 26. Sometimes the tithe seems to go to the wrong places. The word *offering* cover first fruits and tithes. The way they use the word offering is different. Offering is anything that is brought forward. So they call the tithe, the offering of tithe. They called the first fruit (which actually should have been part of the tithe), the offering of the first fruit. The word

offering was a general word. Therefore because of their terminology you must understand that the bible tells them to bring an offering of gold, silver and jewelry. Part of the general meaning would have covered their tithe.

When we refer back to David bringing an offering of gold and silver, which he got by his might, the general word *offering* covers both tithe and offering in our term today. Terminology is so important if I mention something and you mean a different thing, we are on two different things. In the Old Testament the word *offering* is a general word that is used to signify the coming forward and bringing of something onto God. Whether it is a tithe, first fruit or the actual offering is called the freewill offering. That is why the bible classified it sometimes as a freewill.

Then there is a specific use of offering and a general use of offering. The heading to Deut. 26 in my New King James Versions says *The Offerings of Firstfruits and Tithes*. Now if firstfruits are equal to tithe he won't mention them together. Firstfruits are not tithe. Firstfruits are the sacrificial giving of the first produce. Then we see in Deut. 26:1-2 "*And it shall be, when you come into the land which the Lord your God is giving you as an inheritance, and you possess it and dwell in it, that you shall take some of the first of all the produce of the ground, which you shall bring from the land that the Lord your God is giving you, and put it in a basket and go to the place where the Lord your God chooses to make His name abide.*" That's their firstfruits. It never mentions about silver and gold.

In Deut 26 verse 12-13 *When you have finished laying aside all the tithe of your increase in the third year – the year of tithing – and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled.* See they have to give the firstfruits and after giving the firstfruits they have to give the tithe to the rest.

The book of Numbers chapter 18 says the tithes go to the Levites and Deut.26: 11 says the tithes is being eaten by the strangers and the widow. What are we going to do with this seemingly contradiction? Deuteronomy insists that tithes go to the Levites, tithes go to the foreigner, and tithes go to the widow. What is God saying

here? In this tithing of the third year, what happens is that God is reverting to Exod. 19:6 where God let them experience what it would have been like if all the Israelites have been priests. God gave them a foretaste. So that you even see in Deuteronomy 26:12 it says *so that they may eat within your gates and be filled.*

Lets read Deut 26 verse 11-13 *So you shall rejoice in every good thing which the Lord your God have given to you and your house, you and the Levite and the strangers who is among you. Now who is the who? You and the Levites and the strangers among you. Do you know that the people who brought the tithes also eat the tithes? In verses 12 and 13 When you have finished laying aside all your tithes of your increase in the third year - the year of the tithing and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled. Then you shall say before the Lord your God: "I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless and the widow according to all Your commandments which You have commanded me; I have not transgressed Your commandments not have I forgotten them.*

If you study very carefully, that third year of tithing was a very special time or feast onto the Lord. So during the third year, what God let them experience what it would have been like a Levite who received the tithes or what it would have been if the whole of Israel were priests. The persons who brought the tithe, the Levites, the strangers, the widow all of them enjoy the tithes together. God let them experience what it would have been like if Exod.19:6 have taken place.`

Now we go to the third question. How then does this operate in the New Testament and what are the principles. It is not the ceremonies that were important. It was the principles that were important. It was the principles that produce the method. So we must go back to see why God establish the principles of tithing and the principles of offering. We are not to go just by the methods. Nobody try to get people to do things by methods. You don't do it because you see a method. You do it because it's based on a principle. For example if you see somebody minister to a sick person by spitting on the sick and saying in the name of Jesus be healed and that person got healed. Then you say that's a good method, and you go round spitting on people. What happened? You have got the method. But you have not got the principle behind it. That person maybe No.1 led by the Spirit. No.2 that

person had communion with God. God may have called him for a special ministry of that kind of area, which I don't have. Thank God. And there are certain principles that cause a method. So in the New Testament we do not just derive the methods that were used in the Old Testament but we try to uncover the underlying principles. The Old Testament is the New Testament concealed. The New Testament is the Old Testament revealed. There are some changes. But the basic principles remain the same. So the law of tithing is actually a principle whereby God is asking obedience of the people of God. The law of tithing still operates.

Then in Number chapter 18:21 *Behold I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.* Did you know that the tithes went for the maintenance of the ministry also? The tithes maintained the daily work. They do not just go to the five-fold ministers. In the New Testament you do not find Paul saying, "I demand all your tithes for the ministry." But the law of tithing still operates in the New Testament. And it is enlarged. In the Old Testament it is the seed in the New Testament it is enlarged. Now tithing covers every area of your life. It covers your finances, it covers your goods, it covers even, like some say, our time. See the law has been enlarged.

The principle is not that the tithes go to the Levites. Look at Number 18:21 It's not that the tithes go to the Levites. It is more that the tithes are used for the work of the ministry. The method is tithes go to the Levites. That is teaching a method. But we teach a principle. The tithes go to the ministry. Numbers 18:21 Lets see why the tithes must go to the Levites, because of the work which they perform, the work of the ministry. That would be considered a principle.

And in the New Testament you have a pattern of that in 1 Tim.5:17 *Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine.* What did the bible tells you. Those who do the work in the ministry have a right to it. 1 Cor.9 Paul says as lot of things here in verse 4 onwards. *Do we have no right to eat and drink? Do we no right to take along a believing wife as do also the other apostles.* In verse 7 *Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit.* Verse 9, *For it is written in the law of Moses, "You shall not*

muzzle an ox while it treads out the grain. In verse 11 If we have sown spiritual things for you, is it a great thing if we reap your material things?

In verse 13-14 *Do you know not that those who minister the holy things eat of the things of the temple and those who serve at the altar partake of the offerings of the altar? In verse 14 Even so the Lord has commanded that those who preach the gospel should live from the gospel.* Living from the gospel includes receiving tithes and the offering of the people.

Then we come to this conclusion that in the New Testament you cannot strictly divide in a general sense between a ministry that is for example remaining stationary in a town or a traveling ministry. You cannot divide that way. So we conclude here that you pay your tithes and you give your offering to the measure that you have been given the Word of God. Those who live by the gospel must live by the gospel. It applies to both the minister and the ministry. For example if I expect God to supply my needs, I must make sure I am giving forth the Word and the gospel. I must not just be looking out for the tithes. If I teach people that the tithe just go to the five-fold or to the Levites, then you will have a group of ministers who are not concentrating on giving the Word. They are concentrating on getting the tithe. If you want the Lord to bless you, you will have to give out the Word more. Be faithful to the ministry God has called you. God will surely cause the ox to eat that which you tread. Here we are just carrying the Word and on the receiving end people must be faithful to bring their tithe and give their offering to wherever or whoever they are receiving ministry from.