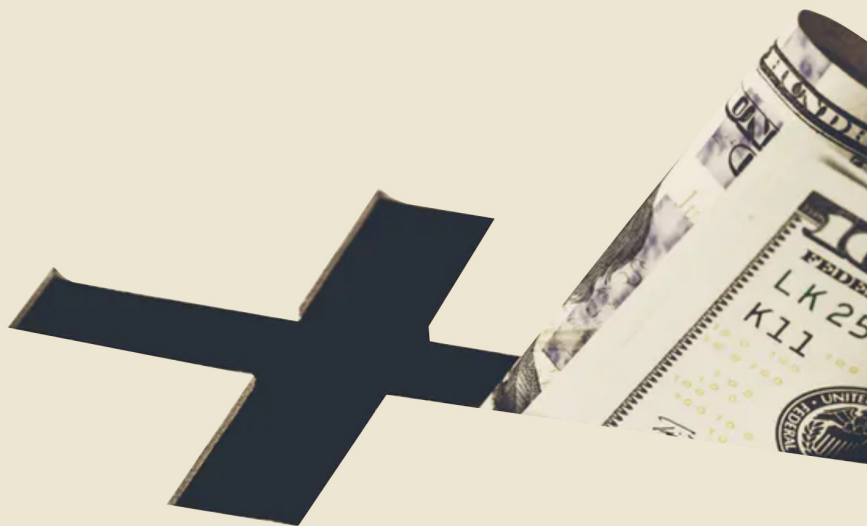


TITHING

A Grace Oriented and Faith Based Message



NIYI
MAKINDE

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To Mrs. Bukola Omolara Ilori for your love and care. You have proven to be a good steward. Thank you for praying and training your children to love and serve God. You are the definition of a real wife and mother!

Contents

<i>Preface</i>	iii
<i>Acknowledgement</i>	x
Chapter 1	1
WHAT IS TITHE?	1
THE CONCEPT OF TITHING	2
HOW DID ABRAHAM COME ABOUT TITHING?	9
PAY TITHE, BRING TITHE OR GIVE TITHE?	10
WHY SHOULD IT BE EASY TO PAY TAX TO GOVERNMENT BUT DIFFICULT TO GIVE TITHE TO GOD?	13
Chapter 2	16
TITHING IN DISPENSATIONS	16
FOUR KINDS OF DISPENSATION	16
TITHING IN EACH DISPENSATION	18
Chapter 3	35
JESUS' VIEW ABOUT TITHING	35
WHAT YOU CANNOT SEE IN THE BIBLE	37
WRONG NOTIONS ABOUT TITHING	39
WRONG PERSPECTIVE A BELIEVER MUST AVOID	43
RIGHT PERSPECTIVE A BELIEVER MUST HAVE	45
Chapter 4	47
NEW TESTAMENT APPROACH	47
THE MENTALITY OF A TITHER AND THE MENTALITY OF A STEWARD	48

IN THE NEW TESTAMENT, WE GIVE TITHE BY REVELATION	50
IN THE NEW TESTAMENT, WE GIVE TITHE CHEERFULLY	51
IT IS EASY FOR YOU TO GIVE YOUR TITHE BECAUSE THE EARLY CHURCH GAVE ALL	51
THE ONLY BELIEVER THAT IS NOT LIM- ITED TO GIVING TITHE TODAY	52
THE DYNAMIC POWER OF “THE TITHE”	52
THE LAW OF DIVINE ORDER	53
Chapter 5	54
WHY SHOULD A CHRISTIAN GIVE TITHE?	54
FIRST THING FIRST!	58
BENEFITS OF TITHING	58
APPROPRIATE ORDER TO CHANNEL	58
THE WISDOM I GOT FOR PARENTING	59
Chapter 6	60
HOW SHOULD YOU TITHE?	60
A “NO GO” AREA	61
THE TRUTH: TITHE SHOULD BE FROM YOUR PROVISION	62
WHO IS TO TITHE?	62
WHERE YOU SHOULD TITHE	64
Chapter 7	68
WHAT THE TITHE IS USED FOR	68
WHAT SINCERE PASTORS GO THROUGH	69
PASTORS ALSO GIVE THEIR TITHES	70
CONTINUE TO ENJOY THE BLESSINGS OF TITHING	71
Conclusion	72
<i>Tithing Is For Your Benefit</i>	72
<i>About the Author</i>	73
<i>Also by Niyi Makinde</i>	75

Preface

It is amazing that I can speak and write on tithing! If I was told this will happen, I would have argued it. I had to yield eventually after being led to write on this subject matter. If you don't know my background, you may not understand the astonishing exclamation. Let me share a little about myself.

I was born into a Christian family and attended the same church with parents until the Lord called me into ministry. The church my parents attend do not believe in Tithing neither do they receive tithes but the congregation really understand the concept of giving in the New Testament. The church understands the depth of scriptures that tithing is not compulsory today and should not be a limitation to our giving. I really thank God that I had this knowledge as elementary. In view of this, the church leadership has been able to transfer the doctrinal knowledge of tithing to the members. The knowledge is that God doesn't require tithe from us but instead we should freely give our all to Him. The place of balance in this denomination's teaching which I believe all believers need to know is that nothing should be too big for us to give to God. Let me tell you, I am very proud of that church. I love that church and its leadership for their sincerity to God and His word. That is a church that doesn't permit any form of manipulation to siphon money or resources from the members. How we need such attitude across all churches today. As I grew, I discovered

that a believer can also give tithe because it is never stated in the Bible that believers should not give tithe.

I started preaching in the church from age twelve in the children department. I later became a chorister, an organist, a music director then an assistant minister in charge of one of the church's branches. I had participated in meetings and discussions with people. One day, I had a meditation and noticed that the pastors and ordained leaders were the ones who gave much to God's work in that church. From the General Overseer to the branch pastors, nothing was too much for them to give to God. These people were exceptional givers. In my opinion, many of these people gave about 40% to 50% regularly.

This denomination doesn't preach or teach first fruits as a doctrine but few members of the church caught the revelation from Proverbs and they gave their first fruits. I remember that the wife of my Pastor then (Mrs. Funmi Oloyede) sent her first fruit when she got her job. I questioned in my heart, how did she get this revelation?

On the other hand, I realized that many of the members of that church were not givers. The church leaders, ordained ministers and few members were givers. I saw financial stability among the givers over those who did not give. I mean, many of the members of that church were stingy. They didn't know how to give to God or even give to men of God. I saw how many members gave the lowest denominator currency in that church. The leaders were giving exceptionally but the members were not.

I made up my mind early to be a giver. Before I gained admission to tertiary institution, I taught in a private school where I earned five thousand naira monthly. I decided to give a thousand naira monthly. That was 20% of my income. It

was amazing how different wisdom, ideas and insight came to me on how to have more streams of income. It was this time I understood that when you give tithe or more than tithe, God will open the windows of heaven and pour you a blessing that you won't be able to contain. Certain ideas dropped into my mind. I started private lessons for pupils, started a music institute where students were taught the theoretical and practical aspect of music, I compiled music materials that were sold, got contracts from many churches to train their choir and I was paid. I made so much money that I didn't even need the monthly salary of five thousand naira to survive again. All through my stay in that church, I was giving 20% of my income monthly before I gained admission to school.

Later, I got admission to the university and found myself in a different denomination. In that church, they receive tithe. So, I developed the consciousness of tithing when I got to school. As a student, I gave tithe from the monthly allowance I received from my parents. I had enough sense not to give tithe from my school fees or money for course materials. From money sent to me to take care of myself, I ensured I tithed.

Here was the big challenge: I had been taught and empowered mentally that tithing is not recommended in the New Testament. As an ordained minister in the church my parents attend, I had also taught against tithing. I was deeply immersed in the teaching against tithing that if you had been giving tithes before and I teach you from scriptures, it will take a strong conviction for you to continue giving tithe and not change your mind. My mind had been programmed by knowledge that tithing was not scriptural but it takes revelation from God's word to see the light of tithing from God's word. When I got to the fellowship on campus, I was torn between options either to give my tithe

or not. The fellowship I attended didn't even do a Bible study or teaching for us on why we should tithe and I had lots of scriptural knowledge on why you should not tithe in the New Testament. I didn't know what to do but giving was not difficult for me because I had already been giving 20% before I gained admission into school.

Eventually, I had a nudge to do what my fellowship instructed us to do. I started giving my tithe consistently, although I missed some months but I believe such can never happen again. Years after I left school, I have been very consistent with tithing. It is a decision I made when I caught the revelation of tithing. I tithe today not because we are commanded to do so but for the revelation of giving to God and the need for a financial system that will help my consistency in giving to God. Amazingly, I found out that God didn't withdraw the blessings attached to giving. I decided to always tithe to express the blessings I have received and expect more blessings to come.

I started giving tithe from campus days because I just had the conviction in my heart to always do it. Today, I give more than tithe. I have found out that we should not limit giving to God through tithing but giving the tithe is a good way to start. It was later I discovered the blessings attached to giving is attached to tithing. I have developed myself in giving so much to the extent that whenever any income or gift comes into my hand or account, the first thing I calculate is the tithe and I remove it immediately. I have found out that if you truly understand grace, nothing should be too big for you to give. As men under grace, we should know that tithing helps us to be consistent in our giving to God. I tithe and I do it by the revelation that I am blessed. A broke person can't think of giving tithe, only a blessed person can do so.

Obviously, you will see that from my background I have scriptural knowledge on why a Christian shouldn't tithe but thanks be to God that has revealed to me from His word the reason, benefits and blessings attached to tithing. What God has revealed to me about tithing is what I want to share with you in this book.

Considering the wave of criticism and persecution pastors and preachers face on the subject of tithing, I see that many have shied away from the topic of Tithing. As a matter of fact, I did too because I didn't want anyone to label me as "one of those preachers". However, the Spirit of God impressed it in my spirit to write on this subject to be a blessing to some believers. I choose to follow God's leading. I believe this will help you. Read and be blessed!

NOTE

1. In this book, I will not go into some theological exegesis. This is not a bible study on tithing but a message.
2. I will not bore you with types and approaches on tithing in scriptures. I shall be as direct with the message as possible.
3. The purpose of this book is not to emphasize tithing but giving. The revelation from God is that tithing is a functional system given by God to be consistent givers. In the New Testament, God loves a cheerful giver. A cheerful giver should be able to give tithes cheerfully. If your tithe is too big for you to give, you are not a cheerful giver.
4. In the New Testament, you don't need to tithe to be blessed. A believer is already blessed. A believer gives his or her tithe because he or she is already blessed. When you give your

tithe, more blessings are received as ideas, wisdom, favor, human relationship, protection and as such, you become more blessed.

5. In the New Testament, tithing is not something you pay but what you give. You are not a payer, you are a giver. You don't pay God for anything. You only give back to Him out of what He has given you. If you find it difficult to give 10% to God out of what He has given you, it is a proof that you are greedy.
6. Works brings prosperity. Giving also brings prosperity. The first is natural while the second is supernatural. If you want to prosper greatly, bring the God factor in through giving. Giving your tithe regularly and consistently is a silent and invisible way of communicating to God to do more for you.
7. In the New Testament, you have liberty of choice. God expects you to make your choice to always give out of your substance. Tithing will help you to do this. If your choice to give to God is below 10%, that is a proof that you are self-centered.
8. God should be first in your life and all you have. Removing your tithe first out of your income is a sign that you have made God first in your heart.
9. This book will show you that there is nowhere in Scripture where it is stated that believers should not give tithe. Whoever says believers should not give tithe has added to the Bible. The Law was canceled but tithing didn't start with the law and as such it wasn't canceled. Tithing started with Abraham.
10. All believers are to see themselves as stewards. All you have come from God and belongs to God. You should never think

you have anything. A man can receive nothing except it is given to him.

Acknowledgement

God is acknowledged for the inspiration and insight!

Very special thanks goes to Tolu Olujobi for taking out time out of her busy schedule to edit this book. Your effort is highly appreciated. And to the ever dynamic Kehinde Otesile who took it upon himself to design the cover page, I say “thank you.” You know I love you.

All thanks to my younger brother, Dare Makinde who requested that I should write a book on “Tithing”. Your request came to my heart when the Holy Spirit led me to write on this subject.

To all pastors, leaders and members of Rebirth Global Church, I love you!

Chapter 1

WHAT IS TITHE?

Tithe is simply ten percent. It has to do with the ten percent of your income, profit or gift. In the ancient times, tithe refers to the ten percent of your harvest or production. For example, a farmer has to give a tenth of all he harvests in a season or year. A fisher man on the other hand has to give ten percent of all that he gets from the fish production.

The Greek word for tithe is “Maaser”, which means setting aside a tenth of a person’s possessions and giving it as a gift or offering. In the biblical times and culture, tithes were not calculated in percentages as we do today, instead, a farmer in those times will literally count his crops, livestock, or goods from one to ten. When he gets to the tenth item, he would set it aside. As a result, the word “tithe” means the tenth count, 10 percent or tenth item.

Interestingly, the word “tithe” also comes from a root word which means an “assembly” or “collection” or what has been set aside. So, not only do you count the tenth, but you gather it and set it aside. In other words, you don’t mix the tenth with what you have separated it from. The tithe is a separated or sacred

offering. It is not just about an offering collected from the giver but more about what the giver has collected or separated out of his earning to be presented to the Lord.

THE CONCEPT OF TITHING

A concept is an idea, principle or insight behind something. The concept of tithing is the idea and principle behind giving the tithe. From the scriptural approach, we see that the first person who tithed was Abraham. Theologians tend to conclude that Abraham started or originated the concept of tithing. But this was not true. Tithing had been in existence before Abraham was born. The only point was that Abraham was the first person who tithed to the living God.

The subject of tithing through its history is rather deep. It is often presented in a manner that makes it appear shallow and almost two dimensional. Often the basic bottom line is that Moses told us to tithe. Abraham tithed, so you should too. But it is beyond this.

How the formation of tithing came into existence cannot be traced to one particular person but it can be traced to history. The truth is that Abraham didn't start tithing, He met tithing in the world. But He was the first person recorded in the Scripture to have tithed to God. This concept is an aspect that preachers and believers need to learn and study intently and in depth.

The concept of tithing can be traced to seven fundamental blocks. Each block is a concept that is linked to tithing.

1. **The Traditional Concept of Tithing:** Tithing was a common practice for taxation and tribute purposes in the ancient world. That time, people pay tribute, gifts to

monarchs as a tithe. For example, Melchizedek that received tithe from Abraham was the king of Salem. In ancient times, kings received tithe from citizens. Apparently, giving a tithe to these kings was for various taxation purposes. According to historical context, kings received tithe from both foreigners and citizens. As long as the king was the authority over the land, he had the right to receive the tithe. Tithing to monarchs was common in ancient Egypt, Babylon, Assyria, Canaan, etc. The belief was that as kings received the tithe from harvest, profits and income, they will be able to use it for provision of amenities and performance of social duties. Obviously, the only reason a person would not give tithe to the king again would be because such no longer dwells in that land but as long as you dwell in the land, you have no legal backing not to pay your tithe to the kings. The king is the rightful owner of the land and whenever you harvest from that land, you must give ten percent of all to the king (the owner of the land). Due to the fact that there was no broad knowledge and space to do mathematical calculations, they came up with the strategy of ten percent. It is believed that it would be easy to calculate the tenth by individuals. When Israel clamored for a king before Samuel, God revealed some things about the king they would have. "He would take tenth of your grains and vintage and give it to his officers and servants" 1 Sam 8:15. "He will take a tenth of your sheep, and you will be his servants" 1 Sam 8:17. The above passages reveals the nature of kings and how they were entitled to a tenth of the people's property. Why would these kings just happen to want a tenth? Actually, God was simply pointing out what would happen if Israel ever acquired a

king. This was not a prediction of the future but a statement of observation based on the facts of what was happening in neighboring kingdoms up to that time. In other words, kings were taking and people were surrendering 10% of their properties for whatever the occasion called for. The traditional concept of tithing was a custom and became widespread long before the Mosaic Law was established. A main example of this was when Abraham went down to Egypt, he gave tithe to the king as a foreigner before he was permitted to dwell there. This custom and practice in ancient nations had nothing to do with their religion, culture or belief. It is just an institutional practice across various nations. To a natural mind, Melchizedek had the right to collect tithe from Abraham because he was a king. This practice also established that kings gave tributes to higher kings.

2. **The Religious Concept of Tithing:** Tithing was a religious practice in ancient times and a voluntary act of respect or submission to deities long before it was established for Levitical support. Pagans also gave tithes to their gods. This act was common in the Mediterranean / Middle East area before and during the time of Abraham. Pagans tithed to their gods. This practice was not strange to the Israelites. The Egyptians, Romans, Babylonians gave tithes as tribute to their gods. The Greeks, Romans and Arabians used to give tenth derived from property in general from spoils, confiscated goods, and commercial profits to sacred idols. So, just as men gave tenth of all they had to the kings (owners of the land), they also gave tenth to their deities (presumed owners of their lives).
3. **The Banking / Loan Concept of Tithing:** In ancient times,

local financial institutions often loaned people money on an agreement to repay with interest of ten percent. This concept thrived in the days of Abraham. It is expected that you have to add additional tenth on whatever you borrowed. For example, if you borrow seventy thousand, you will pay back with extra seven thousand since that is ten percent of seventy thousand. Tithe as interest had been in existence before Abraham was born. The view is that just like men gave tithe to kings and deities, they also give tithe as interest to a lender. Ultimately, we will conclude that lenders and ancient banks received tithe (10%) of whatever they lent people. When I got this, I questioned in my heart, will it be easy to give tithe to lenders and find it difficult to give tithe to God? If lenders would collect tithes from the money / loan they would get back in full, how cheerful should we give our tithe to God who freely gave us all things to enjoy. God doesn't lend you things, He gives you. Isn't it a right choice when we choose to give Him tithe of it and more?

4. **The Cultural / Marriage Concept of Tithing:** This only took place in few places in the ancient times. In some places, the bride's family doesn't receive bride price once. They receive it for a number of years in tenths. This means that if the bride's family decides to get their price for twenty-five years, the groom would give ten percent of all he has annually as bride price for those twenty-five years. In order to make it easy, some grooms would decide to give it after every harvest or monthly. The tenth (tithe) received by the bride's family would be distributed to appropriate quarters in the family. In some parts, parents take 5% while the siblings and extended family shares the other 5%.

Whether or not the practice is in existence today, we cannot say but it was practiced in the past. Why should a groom give tithe? The groom gives the tithe to the bride's family for giving him their daughter. Obviously, you give the tithe because you are given something. In the scripture, we do not see something like this but we have accounts of a man who served his father in law for fourteen years because of women. Funny! Do you remember that Jacob served Laban for seven years and was eventually given the wrong woman? He served again for another seven years before he got his desire. Jacob got wives not even by giving ten percent but by giving his one hundred percent for fourteen years. Definitely, this proves that serving for a number of years was a method of paying bride price in ancient times. A man like Jacob would not find it difficult to give tithe to God since he could sacrifice fourteen years to serve without earning a penny for women. I want you to understand that consistent giving of ten percent by the groom was a method of paying the bride price in ancient times. So, parents also received tithe in ancient times.

5. **The Babylonian Employment Concept of Tithing:** At a time in Babylon, unemployment spread across the empire. Many people found it difficult to get a job they really desired. However, the echelon class amidst the aristocrat devised an employment strategy. They decided to help job seekers to get jobs through their influence with an agreement that they would get them ten percent of their income weekly or monthly – just as they receive their income. Many of the job seekers took the opportunity since they really craved for survival. Wickedness and manipulation had been in existence for long. The people

got to work and had to give a tithe of their income to those who helped them get jobs. Just to survive, many people complied with that system and many aristocrats made huge money from them. Imagine, men paying tithe regularly to those who helped them get jobs. They would stop paying the tithe the day they leave the job.

6. **The Political / Governmental Concept of Tithing:** This is simply tax or tribute given to the state. The government generate income from the tax of the citizens. Every governmental administration in every nation understands the effect of tax. Taxation came into existence through ancient Egyptian Pharaohs. Those referred to as tax collectors in Roman Empire were known as scribes in Egypt. Taxation starts from 3%, 5% to 10%. Governments are very smart that before they pay you, they would first pay themselves. Taxes are removed before salaries are paid. I wonder why it should be difficult for one to give tithe to God when you find it easy to pay tax. They asked Jesus, should tax be paid? His response was "Give to Caesar what belong to Caesar and to God what belong to God". The tax is what belong to Caesar while the tithe is what belong to God. Just as you pay tax to government, you should give your tithe to God. The governmental concept of tithing informs that in ancient times, governmental administrations imposed ten percent on all income, gifts and properties. I believe we should pay tax and give our tithes to God.
7. **The Spiritual Concept of Tithing:** This should not be called a concept because it is not. It is a revelation. I am one of the exponents that believe that a believer should give tithe by revelation not by any law or command. It is only what is done by revelation that produces manifestation.

The first person that received the revelation of tithing to God was Abraham. In his days and nation before he finally moved out, the people around him were pagans who served different gods and gave tithe to their deities, therefore, the knowledge of tithing to a deity was not strange to Abraham. God communicated to him that what others give to deities should be given to Him, the living God. This, Abraham got through the impartation of understanding in his walk with the Lord. Long before the Old Testament began, Abraham already got the revelation of tithing. Jacob would later make a vow to tithe. The Hebrew writer revealed that even Levi who received tithes in the old Testament paid tithes through Abraham for he was in the loins of his father when he met Melchizedek (Heb7:7-10). Actually, the Old Testament started with Moses. Abraham already tithed before Old Testament. People claimed that tithing is an Old Testament concept that doesn't apply to us today. This isn't correct. It is either they haven't looked at it very closely or have chosen to willfully disregard what the Bible says. The first attempt to tithe to God was from Abraham who gave tithe in Gen 14. After he returned from the battle, he met with Melchizedek in verses 18-20. It is worthy to note that God never commanded Abraham to tithe. He simply did it by revelation. Later, God commanded the Israelites to tithe. But Abraham already tithed out of his free will. The Israelites were commanded to tithe but believers in Christ Jesus are not commanded to tithe. Just like Abraham was the father of faith – our father – and he gave tithe by revelation, also, believers should give tithe by revelation. Right from the day I saw that tithing to God started before the Old Testament, I got the revelation

straight. In our church, we don't tithe by compulsion but by revelation. All our members give tithe and see the blessings of God in their lives. If all believers can have the revelation that Abraham had, we will be amazed at the things that will happen in our lives when we give our tithes.

HOW DID ABRAHAM COME ABOUT TITHING?

According to Gen. 11:31-32 and Gen. 12:1-3, we will tend to assume that God called Abraham when he was in Haran. But Stephen showed us in Acts 7:2-4 that God had called Abraham when he was in Mesopotamia before he dwelt in Haran. Right from the time Abraham was in Mesopotamia, it had been the culture and practice of the pagans to always give tenths (tithe) to their gods. But from the moment Abraham began to interface with the Lord and had his calling, he made up his mind not to do anything with the pagan gods but the living God. Abraham being a prophet had an intimate relationship with the Lord everything Abraham did was based on his understanding of God.

Abraham, having noticed that pagans in his days and space cheerfully gave tenth to their gods without being coerced. He transported that insight into his own personal relationship with God. From extensive study and revelation of the spirit, it is seen that God imparted the understanding of the tithe to Abraham. Abraham was not just the first person to tithe in scriptures, but was the first to give tithe to God. He did not learn tithing to God from anyone. It was an impartation of revelation which God put into his heart. The revelation supplied to Abraham by God was that if infidels could give their tithe (tenth) to dead gods and mere idols, why will you consider it difficult to give tithe to the Living God?

Evidently, pagans had been giving tithe to their gods before God's people started giving tithe to their God. The giving of the tithe by God's people was a personal revelation God gave Abraham in his walk with Him. There was no record that God spoke to Abraham about tithing. All He did was to impart unto him the revelation knowledge of giving your tenth to the Lord.

In Abraham's walk with God, he started with the revelation of tithing but God would later request of him to give his only son.

PAY TITHE, BRING TITHE OR GIVE TITHE?

The revelation from God's word is supreme. The question now is as believers, do we pay tithe or give tithe? This will require we do some Bible study.

Scripture reveals that Abraham gave tithe of all. Abraham didn't pay tithe because God didn't request it from him. There are a few things offered to God that are paid. For example, you don't give a vow, you pay it. The reason you pay vows is because it is a promise you made yourself. You already declare through words what you will offer. So, the fulfillment of a vow is actually a payment. You don't pay offerings or freewill donations, you give it. This is because you never specify ahead what you will give.

Both tithes and vows has two sides – it has God's side and man's side. For vows, you will declare what you will give to God when he fulfills a request that you have made of Him. It is of necessity then, that when God fulfills his part that you should fulfill your part to which is to pay.

For tithing, we see that men pay tithe and give tithe. Here is it. Before and after the Old Testament, men give tithe but in the Old Testament, they paid tithe. The reason for such was

because in the Old Testament, God required men to give their tithe and since it was commanded them, it was not a giving but a payment. During this period, men gave tithe by compulsion not by revelation. They paid tithe because they didn't desire and decide to do it, God demanded it of them! Since, it was a demand, it had to be paid.

Before the Old Testament, Abraham and Jacob already gave tithe. God didn't demand tithe from both of them, they had a special revelation about God as the owner of the earth and everything in it. So, they determined by their understanding of the supremacy of God over the universe and all that exists to give a tenth to Him. Therefore, because God didn't demand tithe from Abraham and Jacob, they didn't pay tithe, they gave it. And that giving was by revelation of ALL GOD IS and ALL GOD HAS.

Gen. 14:20 reveals "... and he (Abraham) gave him (Melchizedek) a tithe of all." So, you see from this scripture that Abraham didn't pay tithe but gave it. To Abraham, tithing was an art of giving.

Gen.28:22 says "... and of all you (God) give me, I (Jacob) will surely give a tenth to you." Obviously, you see that Jacob didn't say he would pay tithe but to give it.

Let's consider Hebrew 7 and see some insights.

Hebrew 7:2 says "to whom Abraham gave a tenth part of all..." You see that the Hebrew writer records that Abraham 'gave' tithe and not 'paid' tithe.

Hebrew 7:4 says "Now consider how great this man was to whom even the patriarch Abraham gave a tenth of the spoils." This is another point to prove that Abraham gave.

Hebrew 7:9 says "Even Levi, who receives tithes, paid tithes through Abraham..." You see that Abraham gave but Levi paid.

In the Old Testament, men didn't give tithe, they paid it. Levi in the loins of Abraham started operating the Old Testament before he was born. In the Old Testament, men paid tithe to the priests. Levi already paid tithe through Abraham to the highest order of priests at that time to be qualified to stand as a priest and receive tithe as priest.

In Matthew 23:23, Jesus talked about paying tithe and He told them to pay tithe. Jesus spoke this in the Old Testament and he spoke to Pharisees – men in the Old Testament to pay tithe. He didn't tell his disciples to pay tithe neither were the new creatures told to pay tithe. What is expected of the new creature is to give. And the mentality you must have is to give tithe. Too many people want God to give them all they request for but they find it difficult to give just ten percent to Him.

In the book of Malachi, we see how God told the people to bring tithes into the house of the Lord. He commanded them to bring tithes because they had not been paying it for a long time. The people had developed a stingy heart. They ate and spent the portions that belonged to God. In the New Testament, we don't pay tithe because it is not what we owe God but an expression of love, faith and honor to Him.

WHY SHOULD IT BE EASY TO PAY TAX TO GOVERNMENT BUT DIFFICULT TO GIVE TITHE TO GOD?

What I love about God in the New Testament is that He doesn't demand tithe from believers or anyone and doesn't force people. God really loves generous and cheerful givers. He doesn't put any system in place to receive tithe directly from your income. He only gives revelation and expects you to make decisions and respond in faith by giving your tithe. Unlike the government, God will not deduct your tithe before you get your income. He doesn't even deduct it. He only expects you to make a decision to give your tithe with an understanding that He deserves to be honored with your tithe.

In our world today, across federations, government have put a system for tax deduction so as to make it easy for workers to pay their tithe. In the private sectors, companies and organizations have strategically installed the same system to pay tax before individuals get paid. Obviously, the government pay themselves by removing tax from your salary before they pay you. Even, private sectors pay government from your salary before they pay you. The tax paid in some countries is about 3% to 4% and in other countries, about 6% to 7%. Tax is removed from individual's income and you they do not complain but still they find it difficult to give tithe to God. The unique thing about God in the New Testament is that He doesn't complain. Why? God can't complain because He doesn't need anyone to tithe to do anything or be anything. He is God and has all things. You need His blessings. In giving to God, the person in need is not God but you. You need His blessings.

Matt. 22:21 says "... render therefore to Caesar the things

that are Caesar's and to God the things that are God's." This Scripture was a response to a question asked by the Pharisees and Herodias whether the disciples were to pay taxes or not. Actually, the intention was to track Him to speak against the government. They asked Him about taxes but He gave an extra answer. He simply declared "give to Caesar what belongs to him" which means "pay taxes". He didn't stop there but also showed the importance of giving to God what belongs to God." Jesus' intention was to inform the people that they should pay their taxes to Caesar but also give their tithe to God. He meant don't just find it easy to pay taxes but also find it pleasing to give tithes.

Someone may say but Jesus wasn't talking to believers but Pharisees. Yes! But you need to understand that if Jesus was to be physically present on earth today, He would still say "give to God the things that belong to God." God is supreme to any state or government. If you find it easy to give certain percentages to state, you should not find it difficult to give 10% to God.

Paul the apostle admonished that believers should pay taxes – Rom. 13:7. Now, here is Paul writing in the New Testament, he didn't condemn paying taxes to the government but also encouraged it like Jesus did. Why would a believer now assume that the New Testament teaching encouraged paying taxes to government but didn't encourage paying tithing to God? Why will you embrace give to Caesar (pay taxes) and not embrace give to God (give tithe)? If you see taxes as payment to the government for what she does for you, what do you see tithe to be then? You are not tithing to pay God for what He has done but to give Him your tenth as your stewardship out of what He has given you.

What is the conclusion of the whole matter? Pay your taxes

and give your tithes. Taxes are for government but the tithe is for God.

A sensitive question many ask is “why are churches / pastors receiving the tithe?” My question is that in giving taxes to the state, where do you pay to? Is there a particular person that receives the taxes in a state? No! What we know is that a ministry is designed by the government for the collection of taxes. You can’t decide to go and pay your tax directly to the president of your nation. You have to trust that the ministry designed for collection of taxes will deliver your tax. As long as that ministry receives the tax on behalf of the state or country, the government has received it. Also, as long as you give your tithe to the church, you must always know and believe that you have given your tithe to God for such places and people represent God to you.

Chapter 2

TITHING IN DISPENSATIONS

A dispensation is an era or period of time in the history of mankind. It is an allotted month or year zone in which something is done. Every unique activity in the history of mankind belong to a particular dispensation. The longevity of years in each dispensation differs from each other. You don't apply the same practices in all dispensation. Principles are the same but practices are different. From scripture, we have been able to see that God raises different human figures in different dispensation and He supplies different revelation in each dispensation. His working is different and His revelation is progressive in each dispensation. Every action in each era often becomes an acme in another era. In scripture, we see different kinds of dispensation.

FOUR KINDS OF DISPENSATION

There are four kinds of dispensation which are:

1. **Dispensation of the Fathers:** This was the time when God

related with some father figure in an unusual way. Some had deep relationship with God more than others. This era started with Adam and ended with Joseph. All patriarchal figures in Genesis are the fathers – Adam, Noah, Abraham, Jacob, Joseph, etc. all these are fathers who had rich relationship in their walk with God.

2. **Dispensation of the Law:** This is related to the Israelites, right from the moment God gave Moses the law at Sinai until the time Jesus resurrected. Even when Jesus was on earth physically, He was under the dispensation of the law. That dispensation went into extinction the day Jesus resurrected.
3. **Dispensation of Grace:** This is the era from the day Jesus resurrected to the day Jesus will return to get the saint. We are in the era of grace today. In the next five thousand years, if Jesus hasn't returned, we are still going to be in the dispensation of grace. The return of Jesus will terminate this dispensation just like His resurrection terminated the last dispensation.
4. **Dispensation of the Kingdom:** When Jesus returns, there won't be grace for the infidels to be saved again. This present heaven and earth will also be burned and pass away. Then, the new heaven and new earth shall come. In that kingdom, flesh and blood (mortal body) cannot dwell there. The spirit of man will take a new body then. We are waiting for the return of Jesus for the dispensation of the kingdom to kick off. Both the dead and living will see each other and be together there.

TITHING IN EACH DISPENSATION

Of the four dispensation, tithe is given in three of them. But the understanding of tithing in each dispensation differs from each other. Tithe will never be given in the dispensation of the kingdom because in the new earth, you do not need to give anything. So, let's explore the concept of tithing in the other three dispensation.

TITHING IN THE DISPENSATION OF THE FATHERS

The tithe during this era was a tribute or payment exacted by a superior power, usually a state from an inferior one. This was a common practice when one state conquered the other. The weaker state called a vassal state normally contributed a specified amount of gold, silver or other commodities on a yearly basis. A tribute is not the same as gift. It was required in ancient times. When kings ruled, their subjects – the people in their kingdom – had to pay tribute to the kings. Kings of conquered nations pay tribute to those who conquered them.

Cain and Abel brought offerings as a tribute to God. They acknowledged God as the Lord and owner of the earth including crops and animals they reared. In giving their offering to God, they were paying Him for the use of His land and the abilities He endowed them. At the same time, they were pledging loyalty to Him.

When we give tithe, the knowledge that we don't own everything is expressed by our heart. When we believe we own everything, we set ourselves on the path of stinginess. When we settle in our hearts that we do not own everything we have, we set ourselves on the path of generosity.

The tithe during this era was also a practice by pagans to their gods. They believed that their gods deserved part of what they had so they would separate the tenth of all they had to god. Abraham was the first man to decide to give his tenth to God. To him, God and not any other god deserved his tenth.

ABRAHAM'S FIRST OFFERING: THE TITHE

“Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: ‘blessed be Abram of God Most High, Possessor of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand.’ And he gave him a tithe of all.” Gen. 14:18-20.

Melchizedek brought bread and wine. We do not know why he brought it. It has been suggested that the bread and wine were for the refreshment of the soldiers who had fought in the battle. Knowing what we read about Melchizedek later in Hebrew, it is more likely the presentation of bread and wine was sacrament – a priestly ministry to Abraham. Melchizedek came to bless Abraham physically and spiritually. By blessing Abraham, Melchizedek established his spiritual superiority.

After Abraham was blessed, he gave a tithe of all to Melchizedek. This was the first time the tithe was presented in the scripture and Melchizedek in turn received it from him.

WHAT DID ABRAHAM GIVE A TITHE OF?

Abraham gave a tithe of all. Note the word “all”. He gave the tithe of everything he had acquired from the battle – livestock, military equipment, gold, silver, clothing, utensils, food stock,

servants, land, etc. he didn't only give agricultural produce but everything considered currency at that time.

Our tithe is like a tribute we give to God. The tithe is the first offering mentioned in the Bible in which the items were given to a human being. In this case, it was given to Melchizedek. Abel and Noah's offering were presented to God directly but this time, it was given to a priest. Also in this offering given to Melchizedek, there was no record that any animal or item was burnt.

MELCHIZEDEK: THE MAN TO WHOM ABRAHAM GAVE HIS TITHE

Both the name of Melchizedek and titles are significant. Melchi means "king" and Zedek means "righteousness". His name is "king of righteousness", also identified as "king of Salem" and "Priest of God Most High".

As a king, he is the secular leader of the city – State of Salem. Salem is considered to be the place that would later become Jerusalem, the city of God and Melchizedek is believed to be the founder. He was a civic ruler and royal authority.

Melchizedek was also a priest of Most High God – this made him a spiritual and heavenly authority. Melchizedek is the foundation of priesthood. His priesthood predates the Levitical priesthood and the nature of Israel. This man was both a national leader and spiritual leader.

THREE GOVERNING PRINCIPLES

Abraham gave tribute to a state through its representation.

Salem was probably a major overlord of the whole area. If Abraham had acquired property, he would have to pay a tax or tribute to the kingdom. Abraham didn't just pay tribute to Melchizedek, by extension he paid to where Melchizedek represented.

Paying tribute to a king is similar to paying it to the state. There was little difference between tithe and tax in a story Near Eastern countries. Paying tribute was institutional not personal. Abraham's action set the biblical precedents for paying tribute to the king or taxes to the state. This was probably a system that was practiced in Abraham's day.

Abraham gave tribute to God through His representation.

The tithe to Melchizedek was to God. Melchizedek was not just a priest – he was a priest of the Most High God. He represented God. Abraham's tithe to Melchizedek was not just for the priest as a person but to the God he represented. The principle here is that though there were officers who received tithe, the tithe doesn't belong to them as a personal revenue. It belongs to God. Abraham gave tribute to the state and to God. Later, Jesus used this principle... "give to Caesar, give to God" Matthew 22:21. You pay taxes to the king. You give tithe to God. In Melchizedek, God and king were united.

Abraham gave the tithe in righteousness and Melchizedek received it in righteousness.

Melchizedek was the king of righteousness. He showed that the one who received the tithe must receive it in integrity and

use it in righteousness. He shouldn't receive the tithe to feed his greed. The receiver of the tithe is an agent of God receiving from God's people. The tithe to Melchizedek took place about 450 years before the law was given to Moses.

The precedent for tithing is not from the Levitical system. It is from Melchizedek's systems and this is the foundation on which biblical tithing is built. It is superior to the Levitical order and Aaron's order which was later established in the law.

JACOB'S VOW

Jacob was Abraham's grandson. While running away from his brother Esau, Jacob had a spiritual encounter at the place called Bethel. In a vision, God reaffirmed to Jacob the promise He had with Abraham. Afterward, Jacob made a vow to God based on the tithe. This is the first vow recorded in the Bible (Gen. 28:20-22).

A vow is a bonding promise made to a deity, often with conditions and particular results for both parties, implying that failure to keep it will result in disfavor. Once a vow is made, it must be fulfilled. Vows are prayers.

His vow along with Abraham's tithe to Melchizedek serves to indicate that the principle of the tithe as a part of man's duty in the service of God is as old as man's worship of God. Abraham's tithe was given after he acquired property. Jacob's tithe was a vow made before he earned property.

TITHING IN THE DISPENSATION OF THE LAW

This refers to the tithe given based on the Law of Moses. God instructed the Israelites through Moses to give a tithe of all they have.

WHAT IS THE LAW?

The law as discussed here refers to numerous instructions and regulations God gave to Israel through Moses after their deliverance from Egypt until they entered the promise land. The core of the law was given on Mount Sinai until Moses' farewell message just before they entered the promise land.

The law given to Moses contained six hundred and thirteen (613) instructions which had to be learnt, memorized and obeyed.

THE PRIESTHOOD

Prior to the law, two individuals were mentioned as priests of God. They are Melchizedek (Gen 14) and Jethro (Ex. 3:1; 18:12).

Both Melchizedek and Jethro functioned in priestly office outside of Israel and prior to the establishment of the law and priesthood in Israel. Their priestly offices had precedence and superiority over the priesthood in Israel. Their priestly offices had precedence and superiority over the priesthood of the Levites established under the law. Melchizedek blessed the father of the nation – Abraham. Jethro mentored and advised the liberator of the nation – Moses.

LEVI

Levites were named after their ancestral father – Levi, who was the third born son of Jacob (Gen. 29:34).

Aaron was instructed to bring the Levites when made a priest (Num. 18:2). Levites was God's chosen group (Num. 3:11-13). God took them for Himself – this was the way the Levites

represented Jacob's tithe to God.

God took the Levites from the people and gave them back to the people. They were both a gift to God and a gift from the Lord to the people. Under David, Solomon and other kings, Levites were song leaders, instrumentalists, gatekeepers, treasurers and trustees.

THREE KINDS OF TITHES UNDER THE LAW

There are three kinds of tithe identified under the law given by God to the Israelites. Many assume that there was only one kind of tithe which was given to the Levites but scripture reveals something more than that. All many people know is that the tithe was given to the Levites – tithing in the law was beyond giving to the Levites. The three kinds are:

1. The Levitical Tithe
2. The Festival Tithe
3. The Charity Tithe

THE LEVITICAL TITHE

The tithe is a separation of a person's income as a gift to God. It is a devoted offering given in gratitude to God as well as a tribute to God who is the owner of the people and the earth on which His people dwell. The tithe was primarily used for the maintenance of the temple and its personnel – Priests and Levites. It was used to provide for the disadvantaged in the community and as a means of fellowship.

The Levitical tithe was a command to the Israelites. The similarity between Melchizedek's tithe and Levitical tithe was that both is a tenth. The difference is that the tithe given to the

Levites as a command while the tithe Abraham gave Melchizedek was free will.

The Levitical tithe was received by the Levitical priesthood while the Melchizedek tithe was received by Melchizedek who remains a priest continually.

Law on Tithes

The first instruction on the tithe is found in Leviticus 27:30-33 which says “and all the tithe of the land, whether of the seed of the land or the fruit of the tree, is the Lord’s. It is holy to the Lord. If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord. He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.”

The first point from the passage states who owns the tithe. All tithe is holy to the Lord. Since tithe was a property of the Lord, it could not be used as a vow.

The second point relates to the terms under which a tithe may be redeemed. The Israelites were primarily crop and animal farmers. The law required that they bring the tithe in its natural form – crops and animals. Sometimes due to distance or some other reason, they had to convert the tithe from the natural state to money. If the redeemed opted for monetary payment, a fifth was to be added to it.

The third point clarifies how the tenth was determined. The reference here is to the Jewish mode of tithing sheep. As the sheep passed through a narrow gate one by one, the person counting stood by, holding in his hand a rod (probably a shep-

herd's rod) coated with Ochre (orange-yellow color). Every tenth one he touched with his rod, placing a mark on it.

The fourth has to do with the sacredness of the tithe. It could not be exchanged. So for example, if your tenth count fell on your most prized sheep, you could not exchange it for another sheep. Whatever was the tenth belonged to God. If you exchanged the tenth animal for any reason, then, both the original tenth animal and the one it was exchanged for belonged to God.

Leviticus 27:30-32 defines what the tithe was and how God saw it. It does not address what it was to be used for and who could use it.

The second instruction in the tithe from the law is Numbers 18:21-24 which says "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. Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'among the children of Israel they shall have no inheritance.'"

The first part is that the tithe was for the Levites. This is a major note. Having consecrated the tithe to Himself, the Lord now assigned it to those who work for Him. This is righteous and practical.

The second part is that the tithe was an inheritance for the Levites. It was their portion. The language is "as an inheritance

in return for the work which they have done.” It was given as a reward or payment for their work. They didn’t plant or raise livestock but they worked – a difficult work involving the slaughter and burning of various animal. Since, they were responsible for the upkeep of the tabernacle, part of the tithe was used for the upkeep of the tabernacle.

The third part was that by their work, they bore the burdens that came with working in the tabernacle bearing their iniquity. They were subject of divine judgment.

The third set of instruction on the tithe had to do with what the Levites were to do with the people’s tithe after receiving them. Numbers 18:25-28 says “Then the Lord spoke to Moses, saying, ‘speak thus to the Levites and say to them: ‘when you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the Lord, a tenth of the tithe. And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress. Thus you shall also offer a heave offering to the Lord from all your tithes which you received from the children of Israel, and you shall give the Lord’s heave offering from it to Aaron the priest.’”

First, the Levites were to take a tenth of the tithe they had received from the people and offer it to God. This was usually called “the tithe of tithe.”

Second, the tithe of tithe was to be heaved before the Lord. Things dedicated to God were either a wave offering or heave offering. Heave offerings consisted in presenting the offering by a motion up and down, distinguished from wave offering which consisted in a repeated movement in a horizontal direction – a wave offering to the Lord as Ruler of the earth, a heave offering

to the Lord as Ruler of heaven. By heaving the tithe of tithe, the Levites were joining the general congregation on presenting their tithe to the Lord. Their tithe was not considered as though it had also come from their own farm produce.

Third, the tithe of tithes went to the high priest. They ensured that members of the high priest's household were also taken care of. The high priests were also part of the Levitical order, but they possessed a higher level of responsibility. They attended to the services of the tabernacle and temple, ministered in the Holy place and most Holy place.

It should be noted that the people gave the tithe to the institution of the levitical order. The Levitical order gave it to the priesthood order. Aaron the high priest received the tithe on behalf of his family of priests.

The fourth Instruction was that God warned the Levites for abuse of the tithe. Numbers 18:32 says "And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die."

The fifth instruction on the tithe had to do with where to present it. Deuteronomy 12:5-6 says "but you shall seek the place where the Lord your God chooses, out of all your tribes, to put His name for His dwelling place; and there you shall go. There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings and the firstborn of your herds and flocks."

Where was the tithe to be paid? If it belonged to God and one of His people had it in their care, where were they to take it to?

Were they keep it or to give it to their next door neighbor? Were they to give it to the beggars on the street? Where should they have taken the things that belonged to God to?

The answer is clear. The tithe and offering were to be given in a designated place. This passage anticipates the period when Israel would be in the promise land and would have settled into their various tribal location. They were to bring offering including tithe to an appointed and recognized places of worship.

Why the Levites were assigned the tithe?

First, they were assigned the tithes because they were not given a portion of their own land in the promise land. While others tribes received lands to farm and develop, the Levites were denied such asset. The lands that should have gone to the Levites was reapportioned to the other tribes. They were compensated for forfeiting the land to the other tribes.

Second, they were assigned the tithe because of the work they did. Levites worked for the tithes they received. They didn't receive charity or free donations. They worked day and night at that which was central to the life of Israel – the tabernacle and the temple. They cleansed, washed and repaired the physical property. They kept inventory of all assets of worship and other transactions of the nation. They acted as sanitary and health officers of the land. They did physical work of hauling sacrificial animals to the altar and overseeing the whole process of depositing of animals and their pets.

THE FESTIVAL TITHE

Deut. 14:22-27 says “You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat

before the Lord your God in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the Lord your God always. But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the Lord your God chooses to put His name is too far from you, when the Lord your God has blessed you, then you shall exchange it for money, take the money in your hand, and go to the place which the Lord your God chooses. And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the Lord your God, and you shall rejoice, you and your household. You shall not forsake the Levites who is within your gates, for he has no part nor inheritance with you.”

The above instruction seem contradictory to the instruction given in Numbers 18:21–24. It should be seen as complementary to each other.

First, this tithe was yearly. Ancient Israel’s payment cycle was annual depending on what was being cultivated and which harvest season was envisaged. Many countries have monthly payment cycle in which salaries are paid. Some jurisdiction make fortnight and weekly payment.

Second, this tithe was to be eaten by worshipers (v 23). Contrary to the instruction that the tithe should be given to the levites, this one is to be eaten by worshipers. It should be noted that this tithe is not the levitical tithe but a festival tithe. The Israelites were to do this annually to express God’s protection and blessing to them.

Third, they were permitted to convert their tithe into monetary form if the distance of the place appointed by God was too

far. They were to spend all the money in the place appointed. They had to spend all and not return with any amount.

Fourth, they were commanded to remember the Levites during the festival. The worshipers must share with the Levites out of their delicacies for they had no inheritance in the land.

THE CHARITY TITHE

Deuteronomy 14:28-29 says “At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless, and the widow who are within your gates may come and eat and be satisfied, that the Lord your God may bless you in all the work of your hand which you do.”

The charity tithe is taken once in every three years. The Levites receive the first, the worshipers eat before the Lord the festival tithe, the third tithe is given as benevolence. This charity tithe is given to the strangers, the fatherless and widows – those who are considered the least of men.

TITHING IN THE DISPENSATION OF GRACE

The law came through Moses but grace came through Jesus Christ. The dispensation of grace started right from the resurrection of Jesus and will end when Jesus Christ returns to gather the saints. Unlike Moses that instructed the Israelites to tithe, Jesus did not instruct the believers to tithe neither did any of the apostle mention such in their epistle. But the truth is that both Jesus and the apostles never condemned or cancelled tithing. They even taught men to give more than tithing to God.

Whoever speaks against tithing is erroneous because the Bible

never speak against it. I believe that whoever says a believer should not tithe has added to the Bible what is not stated there and has also denied the believers to enjoy the abundant blessings attached to giving. Tithing is not about the ten percent that is given but about the heart to give unto the Lord. Any teacher or preacher that speaks against tithing but fails to ensure that the believers get the revelation that God wants all His children to freely give to Him all they have has definitely failed in his task as a preacher or teacher. You deceive God's people when you tell them tithing is not needed but fail to ensure that they give abundantly to God. Many of these preachers and teachers actually are speaking the truth but they have not been able to help the believers grow in their giving unto the Lord. They even worsen the case then go ahead to build selfish and stingy believers. It is important to know that many of these preachers and teachers have caught the revelation of giving and they practice it regularly that many even give more than forty to fifty percent to God. This aspect of their generosity to God is not known to many believers and as such, many think they can give to God whenever or however without having the revelation that nothing should be too big to give to God.

In the dispensation of grace, that is, in this time we are, God expects us to give more than tithing. He doesn't put a particular percentage on giving. He wants you to think and decide yourself on what to give to Him. The whole truth is this, if you give to the Lord what is less than ten percent, you are stingy towards God. If the Old Testament saints – Israelites – who did not have the benefit of salvation were commanded to give a tithe, what do you think God will command the believers today who have the benefit of salvation to give to God? Of course, He will ask for more than tithe.

Grace is grace! You don't buy protection, blessings, increase, etc with tithe but I want you to know that whatever blessings giving produces, tithing will equally produce. The insight attached to this is that tithing begins the process of giving your all to the Lord. If you claim you have the revelation of giving in the New Testament and that God doesn't require tithe from us but all, and you give less than ten percent, you are a liar and you are stingy. I know many believers who have the revelation that God doesn't require tithing in the New Testament and by that understanding, they have become stingy to God. Find out, many (not all) of those who are saying God doesn't require tithing in the New Testament are not givers. They are stingy to God. This is true because I know many of them. I have some of them as my friends. They, as well as I, have the revelation that God want us to give our all in the New Testament, but many of them don't even give up to one percent to God. Imagine! Some who get about fifty thousand a month give an offering of one hundred naira each Sunday for a whole month? That amounts to four hundred in total. The question is "how do you calculate the percentage of what such gave? What He gave is not even up to one percent. This is the case with many of these believers saying tithing is not compulsory in the New Testament.

Jesus' sayings before He died are under the Old Testament but all His sayings after resurrection are under the New Testament. Right from the time Jesus resurrected and all through the epistles of the apostles, you will never find a place where tithing is condemned or canceled. Many said the tithing is canceled because the Old Testament is cancelled but that's not true. It is not true because tithing started with Abraham before the law came to be. I hope you know that the first person that gave Sacrament (Holy Communion) was Melchizedek when

he gave bread and wine to Abraham. And it was during that time that Abraham gave his tithe. Now, do you realize that Moses didn't give any sacrament? It was Jesus after the order of Melchizedek that brought back the giving of bread and wine which Melchizedek started. In the dispensation of Grace, we want to receive from the communion table but we don't want to give our tithe to God.

Let me be direct, according to God's order, the tithe should be the least offering every believer should give to God. If you find the tithe too big to give to God, how can you give your all to God then? Any believer that cannot give at least ten percent is not a giver. The tithe to a believer should be the least offering you give to God.

In our church – Rebirth Global Church, all our members are generous givers. They give their tithe. They have the revelation of giving to God and they give cheerfully. They are not cajoled or manipulated to give but they have the revelation that a man can receive nothing except it is given to him. Every member of our church is expected to be faithful in tithing and they are. Today, I can say boldly that some give more than tithe because they know God owns all they have.

I admonish you not to let your tithe be too big to give the Lord.

Chapter 3

JESUS' VIEW ABOUT TITHING

Jesus had His view about tithe when He was physically present on earth and also spoke about it. It is important to bear in mind that Jesus lived in the Old Testament when He was present physically on earth. The Old Testament refers to the era of the law. In His day on earth, the people still had to follow Moses' instruction and failure to adhere to such instructions attracted punishment. Let us bear these truths in mind:

1. **Jesus spoke about the tithe during the Old Testament era:** Jesus didn't say anything about the tithe after resurrection and His speaking about the tithe in the Old Testament didn't cancel the tithe but endorsed it as a spiritual act of giving.
2. **Jesus spoke about the tithe to the Pharisees:** The Pharisees were a set of the Jews that embraced Moses and the Prophets. Matt. 23:23 says (quote: LB). It amazes me how Jesus commanded the Pharisees and scribes to pay tithe. The command wasn't coming from Him but from Moses. His point in that verse was that the Pharisees and Scribe

were concerned about tithe but they had neglected faith, justice and mercy. So, He declared that they should have focused also on justice and mercy, just as they were focused on tithing. It is mind blowing to see that Jesus' statement to the people validated paying tithe. Jesus didn't preach tithe but He never spoke against it and one obvious fact from scriptures is that He instructed the Pharisees and scribes to pay their tithe.

JESUS DID NOT SPEAK AGAINST TITHING

Jesus told the men to pay tithe. Actually, he told the Pharisees and scribes. The Pharisees and scribes are not Christians but a Jewish sect. These sect embraced all that Moses commanded, therefore, in response to that, Jesus reminded them that Moses didn't talk about the tithe alone but talked about justice, faith and mercy also. The question then was that why would they focus on one part and neglect the other? Why will you pay tithe but not be just and merciful? Even though Jesus knew that the Pharisees were hypocritical about many things, He didn't say they were hypocritical about tithing.

JESUS DID NOT CANCEL OR CONDEMN TITHING

Jesus didn't cancel or condemn tithing. I believe Jesus knew that Moses didn't start the tithe neither were the Levites the first to receive the tithe. Jesus knew Abraham gave tithe to Melchizedek. As a matter of fact, Jesus' order of priesthood would later be after the order of Melchizedek.

It is needed to see that there was nowhere in the scripture where Jesus canceled or condemned tithing. Some people have

said “why was Jesus silent on tithe to His disciples?” The reason for such was because Jesus didn’t want to limit the believers to ten percent but to freely give whatever the Lord requests from us.

A man came to Jesus asking what he could do to have eternal life. Jesus told him to go and keep the law. The man replied, “all of these I have done.” That means that the young rich man was a tither because tithing was in the law. Scripture says “...and He loved him.” After He heard his response. Then Jesus said, “go and sell all you have and give it to the poor.” Amazing! What Jesus was trying to do was to move that man from the level of giving ten percent to giving one hundred percent. But unfortunately, that man found it difficult to give all. You see many people are like that man. They have been able to be consistent with their tithe but have not been able to move in their heart to give whatever the Lord demands from them. Jesus doesn’t want us to limit God to ten percent but to give freely whatever He demands from us.

WHAT YOU CANNOT SEE IN THE BIBLE

There is nowhere it is written in the scripture that a believer should not give tithe. Yes, there is nowhere in the epistles where believers are commanded to give tithe but the exponent preachers and teachers against tithing have failed to show us where it is written that a believer should not give tithe. It is so obvious that those people have added to the Bible. Since it is not stated anywhere In the Bible that a believer should not give tithe, why should they say that believers should not give tithe?

The claim of many is that tithe is an Old Testament thing and is never demanded by God from believers. However, it should

be known that tithing had started before the Old Testament. Abraham wasn't under the Old Testament when he gave his tithe. And it is needed to see that God didn't demand the tithe from Abraham – he gave it freely himself.

If God didn't demand tithe from Abraham and he gave it freely by himself, how come God recognized what he gave in the book of Hebrew if it wasn't accepted by the Lord. I hope you know that the Hebrew writer even said Levi gave tithe through Abraham. The book of Hebrew is an epistle too. If the epistle of Hebrew didn't not condemn the tithe that Abraham gave but recognized it, then, believers in the New Testament do not need to be commanded to give tithe. Just as Abraham the father of faith gave it without being demanded by God and it was accepted, so also when believers give tithe it will be accepted.

As a believer, if any preacher or teacher tells you that tithing is not scriptural, simply reply the person that you will believe what he or she says if the person can show you where it is written in scripture that tithing is not scriptural. Never believe whatever a person cannot show you in the scriptures. You need to let people know that tithing started with Abraham before the Old Testament and he gave it by faith. It wasn't demanded by God and God accepted it. So, you are tithing according to faith like Abraham did and you know that it will be clearly accepted.

Therefore, whenever anyone tells you tithing is not a part of the New Testament, ask the person to show you where such is written. You will never find such written in the Bible. Dear believer, like Abraham gave tithe in faith, so you must do too. Give your tithe and see the result of it. Never permit ignorant ones to hinder your blessings.

WRONG NOTIONS ABOUT TITHING

1. **Tithing will take you to heaven:** Tithing will not take you to heaven or hell. Too many false teachers and prophets – dreamers have claimed that they saw some people in hell just because they didn’t give their tithe. Such is very erroneous and not true. Nobody goes to hell because of tithing. Any preacher or teacher that claimed people went to hell because they didn’t give tithe is a liar. Any doctrine that embraces tithing just so you don’t go to hell is a doctrine of manipulation. The funny part is to say that some believers are in hell because they were not tithers. Sorry! That is not true. You don’t go to hell because of what you give or don’t give. A person goes to hell because he is not saved. Often linking tithe to matters of heaven and hell is to scare or manipulate the people. God never said you should give tithe so you don’t go to hell. Another wrong notion is that some people made heaven because they gave tithe. Wrong! Tithing will not take you to heaven. A believer is already in Christ and those in Christ are already far above the heavens. They are already citizens of heaven. Tithing doesn’t guarantee your eternity. It is the life of God and the spirit of God in you that guarantee your eternity. I believe we must not be too harsh on some of these preachers. We need to be merciful because some of them speak out of sincerity of heart. Some only proclaim what they were taught. One day, the spirit of God told me “if some of the preachers you think are erroneous know what you know, they would not have fallen into errors.” It was from that day I began to speak politely on doctrinal matters. I now know that

some of them are not manipulative and deceptive but only recycled what they have been taught. The truth is that your giving doesn't determine your eternity. Your giving determines your increase on the earth. Lazarus didn't give any offering or tithe, yet, he made it to Abraham's bosom. But what we know is that he was poor on earth. The truth is that we are not going to this present heaven for it will be burned and it will pass away at the coming of Jesus. We are waiting for the new heaven and new earth. Your giving – 10% or 100% will not determine where you end – either new heaven and new earth or lake of fire. It is your belief in Jesus that guarantees you to be with the Lord forever and ever.

2. **A believer should not give tithe:** This is a wrong notion. It is never stated in the Bible that a believer should not tithe. God never demands tithing from a believer in the New Testament, He wants us to give more than tithe – that is to give all. And God doesn't command a believer not to give tithe, He wants you to consistently give to Him cheerfully. Many of the preachers who preached against tithing are actually those who want us to understand that God wants us to give our 100% to Him. To them, if God demanded 10% in the Old Testament, He deserves 100% in the New Testament. Yes, the Old Testament is gone but we need to know that tithing started with Abraham before the Old Testament and it was given freely. So, we also should be able to give it freely to God. Many of those who speak against tithing are non-believers and stingy believers. A believer must carefully choose who he or she listens to. How would an artiste or social media influencer speak against tithe and a believer would embrace it? No! A

sheep should always listen to the voice of the shepherd not the voice of a goat. In the New Testament, a believer should make decisions on his or her giving. But any decision to give to God anything that is less than ten percent is a reflection of how you see God. The least decision to giving should be ten percent. If the New Testament is better than the Old Testament, it means you should raise the bar and standard of giving not reduce it. If men before the Old Testament and men in the Old Testament gave ten percent, how come a believer in the New Testament want to give nothing or a less percentage? If God gave His only son, how come you find it difficult to give your tithe? I pray that you receive the grace to give more than a tenth in Jesus name.

3. **If you don't tithe, you are owing and robbing God:** This is not true for a believer. Abraham didn't give tithe because he was owing God or that he didn't want to rob God. He gave tithe freely. Jacob would owe and rob God if he didn't pay his tithe. Why? This is simply because he vowed to give it. Whoever vowed and refused to fulfill the vow is owing. The concept of robbing God comes from the Malachi 3:8-9. God said the people robbed Him. How? He blessed them but they failed to give the ten percent to Him. As at this time, the whole nation of Israel found it difficult to give a tithe to God. They were neither tithing nor giving offerings. The point was that God gave the people harvest but they didn't give anything back to Him. Therefore, He said they robbed Him. This passage is not applicable to the believer today because we don't rob God. The reason you don't rob Him is because God didn't demand the tithe from you. God demanded it from the Israelites and as long as they kept the tenth to themselves, they had robbed God. If a believer

takes the tenth to himself, he didn't rob God, it just shows that he doesn't honor God. As long as God didn't demand tithe from you, you don't owe God. To owe is to be unable to pay back what you borrowed. In the New Testament, God didn't borrow you anything. He gave you everything. Your giving of tithe is a proof of honor and regards to the giver of all things. If you can't give your tithe, you have unveiled the revelation of dishonor to God in your heart.

4. **If you don't give tithe, you are cursed:** This is not true. A believer in Christ Jesus is not cursed. A believer in Christ has been blessed with all spiritual blessings in Christ Jesus. He that is blessed of the Lord cannot be cursed by the Lord. In Malachi 3:9, you see where God said, "you are cursed with a curse." God was referring to the Israelites in the Old Covenant not the believers in Christ Jesus. God will not curse a believer because he or she doesn't tithe. He already blessed all believers with all spiritual blessings. There are blessings attached to giving. When Abraham gave tithe, he was blessed. That is the blessing attached to tithing. That kind of blessing is seasonal. You receive all spiritual blessings because of what Jesus did, but you will receive seasonal blessings because of what you do. There are eleven definition and application of blessings. One of such is that blessing is an empowerment strategy that add weight and value to you. Scripture says it is more blessed to give... so when you give your tithe, you are more blessed. And if you don't tithe, you are not cursed. It is just that a believer who doesn't give tithe or more than tithe is already blessed with all spiritual blessings but doesn't have more blessings. The reason is because giving – either 1%, 10% or 100% grants access to more blessings. The wisdom then

is that a believer should start his giving journey with ten percent and watch to see how the Lord will bless him. All believers are already blessed but givers (tithers) are more blessed – for it is more blessed to give than to receive.

WRONG PERSPECTIVE A BELIEVER MUST AVOID

1. **I give my tithe to support God's work:** Yes, your tithe will be used for God's work but you are too small to support God's work. God can do His work without you. Everyone in the world is in His power and He can move many people to replace you. Thinking that you are using your tithe to support God's work is a carnal thinking. That perspective makes you to see yourself as the owner of what you have and that you are only helping God, supporting Him from what you have. The question is that who owns you? Whoever owns you owns whatever you have. You must regularly guide your thoughts.
2. **I give tithe to help my church:** Wrong! When you give tithe, you don't help your church, you help yourself. I think the way some preachers tell members to give tithe makes them feel they are helping the church. Your pocket cannot be the source of the church's financial provision. It is just a channel made by God Himself for Himself. God is the source of provision for His church. When I started out in ministry, there was no bank, friend or family member that gave me any financial support. I didn't even ask for it in the first place. I looked up to God the creator of all things and He supplied each season. How He supplied was that He put it in the heart and hands of the people He chose to give to the ministry. Those people didn't give as though they were

supporting the church, but that they were giving to God to be more blessed by Him. Stop thinking you are helping your church finance when you give your tithe. You are only helping yourself to access more blessing from the Lord. Your tithe is not to support your church financially but to access God's financial blessing for your life. In our church, our members don't give their tithe to support the church – they know God provides for His church. Our members gave tithe with the right heart and understanding that God is their provider and that when they give their tithe, they partner with Him to be more blessed. I once heard a notable pastor say that a family – husband and wife – who gave the highest amount of tithe left their church because they were corrected for some wrong actions but they felt since they were helping the church financially, they should be treated with honor and felt they thought they were too big to be corrected. Eventually, they left the church thinking that the pastor and leaders will come and beg them since they knew their financial commitment. The pastor later said, “It was as though they were the hindrance to the financial blessing of the church”. He said, when the couple left, He went to his privacy to thank God and to pray that God will be with them wherever they are. After few months, many new people trooped into the church and there were about fifteen of them whose tithe each was more than double of the couple's tithe of the. Obviously, when a person thinks that his tithe is doing great works for the church, he has been deceived. Such thoughts makes people to misbehave and eventually, they will take actions that will force God to replace them. May God not replace you. Amen.

3. **I give tithe to my church:** Wrong! You don't give tithe

to your church. You give it to God. The church is just a spiritual structure set on earth by God to receive it. Just like you give your tax to the ministry in charge of taxation in your nation and you believe that you've paid to the government, also, when you give your tithe to your church, you must develop a consciousness that you've given it to God. Members of our church give their tithe with the understanding that they give it to God not the church. If you are a pastor and you always think that it is the tithe to the church and not to God, you are ignorant and deceived. No pastor should ever depend on the tithe of the church as financial provision. Take your mind off it and trust God to send help for all the church's financial need. God is the source of the provision in your church – not any member. A pastor must never see members as financiers of the church. God is the financier. As a pastor, don't put your members into trouble. When you see them as the financiers of the church, you are hindering God from doing miracles. Dear pastors, members don't give their tithe to you or the church, they give it to God. The church is just the spiritual structure designed to receive anything you want to give to God.

RIGHT PERSPECTIVE A BELIEVER MUST HAVE

1. **I give my tithe because God has blessed me:** Your mentality determines your reality. Right thinking leads to right actions. As a believer, you don't give to be blessed but to be more blessed. You are already blessed in Christ Jesus. But your giving is a platform for you to get more blessing. A believer gives because He is blessed. A believer is not

cursed in the New Testament but blessed. You are blessed beyond measure.

2. **I give tithe as a privilege to be more blessed:** Whatever you give is not for the blessing of the receiver but for your blessing. You do nobody a favor when you give your tithe. I am always eager to give my tithe and more than tithe because I know that I have another privileged opportunity to be more blessed. Either I give to God or men, I do none of them a favor but myself. This must be your consciousness too. You should be grateful to God for an opportunity to give tithe.
3. **I give tithe to God (not to anyone or the church):** You must regularly bear in mind that you are giving to God not anyone or any church. When you think you give to the church or any pastor, you will be expecting some special reward from them. You will want them to recognize you, honor you specially, acknowledge you for your giving. This is the reason many believer don't think right and find it easy to misbehave and act carnally. But when you think regularly that you are giving to God, you will always expect your reward from God. Don't expect unnecessary honor and recognition from men but always expect your reward from God.

Chapter 4

NEW TESTAMENT APPROACH

The system of giving in the Old Testament is different from that of the New Testament. The former demands that you give offerings, sacrifices and tithes but the latter requires that you give your all without demand. In the New Testament, God wants a believer to be a steward not just a tither. Even, if the believers give tithe, he has the understanding that his giving of tithe is a proof of his stewardship unto God. The reason a believer should see himself or herself as a steward is because God by His Spirit can instruct the believer to give more than 10%. He can instruct you to give 30% or even 90%. Giving more enlarges your heart to receive more.

Personally, I have disciplined myself to be consistent with tithing over the years. I give my tithe regularly but I don't call myself a tither but a steward. I can boldly tell you that I give more than tithe. There are times, I just give all I have for the kingdom and to the poor. Why? This is because I clearly have the revelation that I am a steward. So, it is not difficult for me to give 50% or 100% since I know that there is nothing I have that I didn't receive. The Spirit of God is in your heart and you can hear

His voice. The only thing you need is to listen to Him and obey Him. He can decide to instruct you to give 50% of your income, your duty is to obey. That is the New Testament approach of giving. The Holy Spirit doesn't force people, He leads. Anytime you failed to obey Him, you miss a blessing and a season.

Now, while you see yourself as a steward, the least percent you should give to God is your ten percent. In my walk with the Lord, I have discovered that the Holy Spirit will not instruct you to give below ten percent. And I have proven this in the lives of other people. When God wants to increase your capacity for receiving, He instructs you to give beyond the regular. But He will never lead you to give what you do not have. Whatever He leads you to give is what you the power to give. It is a privilege to give because giving sets the pace for receiving more. When you give in obedience, you receive in abundance. The young lad gave five loaves and two fishes, they had twelve baskets as left over.

THE MENTALITY OF A TITHER AND THE MENTALITY OF A STEWARD

The tither thinks that only the ten percent of all that he has belong to God, the others belongs to him.

A steward believes that all he has belong to God and that when he gives his tithe, the 90% still belongs to God. A steward believes that all he has is not really his own but something committed to his trust by the real owner – God. There is nothing you have that you did not receive. If you see yourself as a steward, you will always plan effectively how to manage and utilize all that you have.

In the New Testament, all believers are stewards. And as

stewards, we should make up our mind to regularly give your tenth but much more, to give as the Lord leads or guide you. The conclusion is that whenever you claim the Lord leads you to give below ten percent, you have just deceived yourself. A steward sees God as the owner of the 100% while the tither sees only 10% as that which belongs to God.

MY MENTALITY AS A STEWARD

I made the decision early to regularly give my tithe but much more, I follow His leading in giving whatever He requires of me. And today, I give more than the tithe. I believe after I give my tithe, the remaining 90% still belongs to God. So, if I buy clothes or any material thing from that 90%, God has only given me the privilege to spend from His money – because I believe a man can receive nothing except it is given to him.

You may think I would see all I have as what belongs to God because pastors live by God's money. No! I can boldly say this and you can find out: I have been in the ministry for years, I don't live by church's tithe or offerings. Since my inception in ministry till today, I don't receive salary or any remuneration from the church. I can't say about the future, but as at today, I don't receive any dime from the church as salary. This is not saying it is wrong to receive salary. I am just trying to show you that I see all I have as what belongs to God not because I received it from the church but because I have the revelation of giving. As a man of God, I also give my tithe. I can talk about tithing boldly because I do it. God will only make you an authority over what you do not what you say or teach.

All pastors should give their tithe. Nobody is exempted. We all should be stewards. I will know the giving capacity of a pastor

when I see the giving capacity of the church. Whatever you see the church members do is often the revelation and practice of the pastor. You can't be a pastor that gives a lot and the divine substance on you will not rob on the church.

Someone may say, but I worked and labored for the money. Yes! But who created you? Who gave you the breath in you? If that Entity called God decides to withdraw His breath from you, will you be able to work or labor? There is nothing you have that you haven't received. For God gives us richly all things to enjoy. Whatever you claim you worked or labor for is given to you. There are many people desiring to work but lack the health to work. Whoever controls your breath deserves all you have and He owns it.

IN THE NEW TESTAMENT, WE GIVE TITHE BY REVELATION

A Christian doesn't give tithe because the law says so for he is not under the law. He gives tithe because he has the revelation of giving to the Lord. Abraham is the father of faith, and if he (being the father) gave the tithe without being commanded to do so, then the children of faith should be able to do the same. Like we have established, Abraham gave the tithe by revelation that God deserves to be honored and giving is one of the ways through which we honor God. Scriptures says "Honor the Lord with your substance".

IN THE NEW TESTAMENT, WE GIVE TITHE CHEERFULLY

When you give, it is not what is in your hand that God sees but what is in your heart. If you don't give to God cheerfully, what you give will not be accepted. If you are fond of thinking or saying, "if not for the tithe I want to remove, I could have enough to do this or that, you are not a cheerful giver. You don't complain when it comes to giving because God doesn't force a man to give. God doesn't need what you have because He can lead someone to give times ten of what you give. That you give your tithe is a privilege and you have to do it cheerfully. God loves a cheerful giver (of offerings and tithe).

Henceforth, ensure you are always happy and eager to give your tithe. If you are sad before you give it, it will not be accepted. Don't be human in relating with God. Be a believer with high understanding that God sees the state of your heart. To be cheerful means to be happy, glad, excited and joyful. God wants you to give your tithe gladly and joyfully. As you do, you move His heart to pour you more blessing of wisdom, ideas, favor, opportunities, connection, etc.

IT IS EASY FOR YOU TO GIVE YOUR TITHE BECAUSE THE EARLY CHURCH GAVE ALL

The scriptures reveal that the men and women in the early church sold their possession and laid their all at the apostles' feet. Many of those who claim tithing is not for believers tend to often use this approach to justify their point that the early believers didn't give ten percent to the apostles but gave one hundred percent. Like I have said, we must not add to the Bible.

You will never find in the book of Acts of the Apostles or any of the epistles where it is stated that tithing is not scriptural or relevant in the New Testament. As long as it is never said it is canceled in the Bible, then, it is still relevant today.

Any believer that cannot give the tithe cannot give all. To prove that you have the heart to give all to God, let God see your consistency in giving your tithe. If it was easy for the early church to give all, then, it should be easy for all believers today to give their tithe and give all.

THE ONLY BELIEVER THAT IS NOT LIMITED TO GIVING TITHE TODAY

Any believer that has either been instructed by the Holy Spirit to give more than tithe regularly or has caught the revelation of stewardship is not limited to giving tithe. But as long as the spirit of God has not instructed you and you don't have the nudge in your heart to give more than ten percent, it is Biblical wisdom for you to be consistent with your tithe. Every believer should give at least ten percent to God. We are the spiritual Israel today.

If you are a believer and you fail to be consistent in your tithing, it shows you are stingy towards God and also cheating yourself of the blessings and benefits of tithing.

THE DYNAMIC POWER OF "THE TITHE"

If you give God the tithe, that is 10% of your income, He will turn around and give you what you couldn't get without Him. There are things you cannot get without God. Tithing is your faith-talk that moves the heart of God to work on your behalf.

All believers have received spiritual blessings but tithing

grants access to seasonal blessings. By this, you are empowered to produce certain results every season that your natural power couldn't produce. Your tithing moves the invisible hand of God to move on your life and work to get blessings that are unusual.

In the New Testament, we don't tithe as an act of obedience. We tithe as an act of faith. It is a key to prosperity. Tithing is ten percent of your income, it doesn't change. It is equal sacrifice for the one that makes a million dollars a week or a hundred dollars a week.

THE LAW OF DIVINE ORDER

The law of divine order says, "Whatever God gives you, a part of it should return back to God and the rest should be used in a way that glorifies Him. Through your tithe, you establish divine order between you and God. And as you do, God will bring divine order between you and His possessions.

There is a force that can only be created, generated and released by God that makes possessions to be a midas-touch for a man. When this force is released on you, all possession others are struggling to get will be directed toward you cheaply. Establish divine order in your life by giving God your tithe.

Chapter 5

WHY SHOULD A CHRISTIAN GIVE TITHE?

Since it is not stated anywhere in the Bible that a believer should not give tithe, it is then a violation of the principles of hermeneutics to condemn tithing. The principles of hermeneutics emphasizes that whatever is not said in the scriptures should not be declared as though it is from scripture. It is therefore wise that if a man of God has the revelation that God wants us to give more than the tithe, such person should apply the revelation to his personal life, share the same revelation with others but should be very careful not to say what is not written in scripture – don't say a believer should not tithe. Freely share the revelation with them and let the Spirit of God grant them understanding to see the same thing you have seen. Whoever claims that the Bible says that believers should not tithe is a big liar for you will never find such in the Bible.

There are reasons it is wise for a Christian to tithe. For a Christian, it has been established that tithing is not by compulsion but by revelation. Let's identify reasons a believer should tithe below:

1. **Tithing is a financial system that helps your consistency in giving to God:** All believers should be consistent in their giving to God and one of the ways through which that can be done is to have a specific percentage that you give to God regularly. Doing this is an invisible and powerful way of moving God to bless you regularly. A believer should have the revelation that he or she is a steward, so, a believer can decide to give more than 10% or all. But the simple fact is that whatever you give to God regularly should not be less than 10%. One of the reasons for tithing is that it helps us to give to God consistently. Those who give their tithe are always conscious of giving to God. If you want to always give 20% or 50% as you decide, just ensure you do it consistently. In the kingdom, consistency is very powerful. Don't join the class of those who say they will give to God as they are led or as they wish. Those people end up becoming stingy and haggard. If you don't establish a system around your life that will help you to give to God regularly, you will soon realize that there will be needs that will always want to take away God's portion from you.
2. **Tithing is a financial system that helps you overcome greed:** Human wants can never be satisfied. Every man will always want more possession, wealth, riches and as such, there will be tendencies for individuals to always want to acquire and keep all without giving to God the things that belong to God. When you give your tithe regularly, you have established a system that will always help you give to God the things that belong to God. Tithing is one of the ways to conquer greed. Yes, I know it is possible to give tithe regularly and yet be greedy – embezzling state funds, receiving bribes, etc. What I want you to get is that tithing

will not help you to stop acquiring things that belongs to people but that belongs to God. When you keep what belongs to God, then, you are greedy. But tithing helps you give out regularly what belongs to God.

3. **Tithing is a financial system that helps you to be disciplined in giving to God:** How we need disciplined believers today. Many of these people who are saying tithing is not scriptural are not disciplined with giving. When they get any money, they first think of what to buy, pay, etc. they don't think about God first. Often, they failed to give even 1% to God out of all they received. This is wrong. If they have established a percentage that they give regularly, they will be discipline with their giving.
4. **Tithing is a financial system that helps you to be conscious of God:** How many people are conscious of God in their day to day activities. When you give your tithe regularly, whenever any money comes into your hand, the first thing that comes into your mind is the portion that belongs to God and as such, you become more conscious of the personality of God. The sign that God is first in your life is that you think first of what to give to Him everything financial or material blessings comes your way.
5. **Tithing is a financial system that helps you prove your love for God:** The love of God has been poured into the heart of all believers' right from the moment they got saved. No believer need to pray to love God. You only need to act to prove your love to Him. Whether you give offering or tithe or not, God still loves you. It is not what you give that will make Him to love you more or less – He loves you because you are His son. And He proved that He loves the world when He gave Jesus to the world. Imagine, God gave His

only begotten son, but you cannot give at least 10% of His provision to you! This should not be. The proof of love is demonstrated not in talking but giving and doing. If God gave His Son, it should not be difficult for you to give your tithe. Prove your love to God by giving Him His portion. Tithing is a system that helps you to prove your love to God without stress. Don't tell God you love Him if you cannot give your tithe or more to Him. Rather prove your love to Him by your act of giving.

6. **Tithing is a financial system that demonstrates your faith in God:** The proof that you have faith in God is that you give to Him trusting Him that He will bless you more and multiply what you gave. When you tithe, you anticipate the windows of heaven to be opened on you and blessings immeasurable be poured on you. Faith is real expectation. Every time you give, you must always expect blessings to come in return. Blessings are not always money in return – it could be protection, connection, wisdom, insight, etc. in return for your tithe. Giving your tithe demonstrates your faith to God that He is faithful to His word and He will definitely bless you.
7. **Tithing is a financial system that helps you access more provision and protection:** God promises to pour out blessings and rebuke devourers for your sake. When you tithe, you enter into the fulfillment of the promise of provision and protection. I travel a lot across cities and states. I am always confident that no accident can happen on my path, even if it happens, it can't come near me. The reason for that confidence is because I know that I am in the sure protection of the almighty God for He guarantees protection when we give our tithe. So, if a believer doesn't

give his tithe, will God still protect such? Absolute, Yes! But such protection is based on the reality of a believer not based on covenant. Realities for a believer are based on what Christ has done but for those who tithe and give, it is based on covenant – covenant are not based on what Christ has done but what you do.

FIRST THING FIRST!

The tithe is the first thing every believer must bear in mind when they receive their income or profit. I am not saying this as one of those pastors that preach tithe but as a kingdom man who has high understanding of spiritual matters. I don't preach tithe, I preach Christ!

As you give, you must bear in mind that you don't give by the law but by revelation. You give because you understand that God gives you all you have.

BENEFITS OF TITHING

Tithing breaks your money into percentage and as such you can identify the percentage that should be given to God, saved and spent. Many people give to God less than is expected. Every time, you receive your income or make profit, it is wise to quickly calculate the percentage and remove your tithe first.

APPROPRIATE ORDER TO CHANNEL

When you make or get money, it is needed for you to know the appropriate order to channel it. Whenever you get money, here is how to channel it:

1. **Give to God (remove your tithe):** This is the first thing to do whenever you get your income or make profit. It should be God first.
2. **Pay yourself (remove the percentage for savings):** The next thing after you remove your tithe is to remove a specific percentage for your savings. Before you start buying anything, you should ensure you remove your savings. When you start spending, you are paying others.
3. **Pay Others (remove the amount to be spent):** After you have given your tithe, removed your saving, the next is to start spending. Never start spending before you remove your tithe and saving.

THE WISDOM I GOT FOR PARENTING

One day, I was meditating and I got this word “train your children to give their tithe regularly.” Since the scripture says that parent should train their child in the way they should go, it is needed for parents to not just give their children money to give as tithe but to teach them the importance of it. If you don’t give your children money to tithe, give them the revelation you have. By so doing, you have done them a great favor because when they grow old and start working, you have put them on the path they should go. Definitely, when they start working, they will always put God first.

I have made up my mind to ensure that I teach my children whatever I know. Abraham was the one that taught Jacob about tithing. Jacob was the grandson of Abraham. Every parent must strive to pass the light of God’s word in their heart to their children.

Chapter 6

HOW SHOULD YOU TITHE?

It is needed that a believer know how he should tithe and from what he or she should remove his or her tithe. Too many preachers have moved into errors by telling the people to remove tithe from sources that are not correct. Tithe should be removed from the following:

1. **Remove your tithe from your income:** This can be daily, weekly or monthly. A civil servant or company worker should be faithful enough to give his or her tithe from his income or wages. When I was a student at the university, I used to remove my tithe from the allowance I received monthly from my parents. I know many of us that did the same.
2. **Remove your tithe from your gifts:** It is wise for you to give a tithe from whatever gift is given to you. If the gift is material, you can either give a tithe of it or convert it to money and then give it. An aspect of gifts also refers to inheritance from parents.
3. **Remove your tithe from your profit:** This is for business

owners. You are not to give tithe on your capital but on your profit and you will see how God will bless you abundantly. You can either give your tithe weekly or monthly. The easiest way for business individuals is that they can decide to either separate the tithe daily or record the amount so that it can be added together at the end of the week or month.

A “NO GO” AREA

Wisdom is profitable to direct. You must ensure you don’t give tithe from the following for doing so will be defined as high status foolishness.

1. **You must not give tithe from Loan:** Loan is not your money but what you borrow. Don’t ever make attempt to give tithe from loan. God expect you to give tithe from what you have, what belongs to you not what you borrow. Don’t claim to exercise faith to give tithe from loan. God doesn’t put any one under unnecessary burden. No pastor or church leader must compel anyone to give tithe from loan – doing such is skilled manipulation. Nobody was asked to give tithe from loan in the scripture.
2. **You must not give tithe from school fees:** I once heard that a pastor instruct some believers on campus to give their school fees as seeds. This is very wrong and it is manipulation of the highest order. No student should give tithe from school fees. The school fees is for the school authority and God has no portion from it. No church or pastor must ever receive tithe from school fees of men.
3. **You must never give tithe from embezzlement, fraud,**

bribe, etc: No believer should embezzle money or participate in fraud. Whatever is gotten illegally should not be given to God. How can you be bold to give tithe from bribery? That is very absurd. Whatever you give from any of these can never be accepted.

THE TRUTH: TITHE SHOULD BE FROM YOUR PROVISION

Don't forget this, tithe must always come from what God provides for you. Your provision can either come from income or gifts. When you labor for something and you chose to give tithe from it, God will definitely reward you abundantly for such.

Church leaders should encourage their people to be hardworking. They should not go through any illegal means to make money. Whatever men cannot see, God can see. All church leaders should boldly tell their members what to remove tithe from and what not to remove the tithe from.

WHO IS TO TITHE?

The question then is that who are to tithe? The first thing to be noted is an unbeliever cannot and should not give tithe to the living God. Whoever is not saved should not bother to give tithe to the Most High God. No pastor should receive tithe from an unbeliever or infidel. You must be bold to reject tithe from an infidel. Whatever an infidel gives to God can never be accepted by the Lord. The reason for such is because such person has not received what God offered to the world. If you cannot receive Jesus, then, God cannot receive whatever you give Him.

The following are the entities that should give tithe to the

living God:

1. **All believers:** Regardless of the age, you should give tithe and make up your mind to give your all for we are stewards in this kingdom. Parents should teach their children the revelation of tithing early.
2. **All Pastors:** A minister of God is not excluded from giving tithe.
3. **Companies and Organizations:** A company or organization founded by a Christian should give tithe to the Lord. The tithe should not be removed from the salary of the workers but from the profit made in the organization or company. Each worker should be permitted to give his tithe by himself or herself to his or her church. Tithe should be removed from the profit made by the company. As you do this, blessings will flow in abundance to the company. The CEO should decide where the tithe should be go to.
4. **Churches and ministries:** A church or ministry should give tithe of all that comes in financially – offering, tithe, seeds, donations, etc. to another church or ministry. Paul commanded other churches to make collections for the saints that would be sent to the church in Jerusalem. You can't understand this on a surface level. You may need to pray to God to open your understanding to the power of this. You should give your tithe to a church or ministry that you know give their tithe too to another church or ministry. Never connect with a church or ministry that is not connected to another church or ministry. Our church (Rebirth Global), gives tithe to another church every month. All the branches of our church give ten percent of everything the Lord blessed them with every month. Doing

this opens the window of blessing over the members of the church. Members are more blessed when they have a pastor that ensures the church gives tithe to other churches or ministry.

WHERE YOU SHOULD TITHE

All tithe are to be brought into the house of the Lord. Wherever you give your tithe must be known as a Church. Give your tithe to the church. You don't give tithes to charity. Some people says we should give tithes to the poor. That is not true. The church should decide to give tithe to the poor not an individual. An individual should give tithe to the church. Your tithe is to be given to God not to charity or the poor. Abraham didn't give tithe to the poor. He gave it to a high priest. God spoke through Malachi that all the tithe should be brought into the house of the Lord. Give your tithe to the Lord in the church.

EXCEPTIONS

1. **Lead Pastors should give tithe to their coverings:** Just as Abraham gave tithe to Melchizedek who was the high priests, lead pastors of churches should give their tithe to their spiritual coverings. I wrote in chapter two of how God commanded the Levites to give the tithe of tithes to the High priest. The spiritual order is that just as the members give their tithe to God in the church and the lead pastor acting as the spiritual covering pronounce blessings on them, it is needed that the lead pastor too has the spiritual covering that pronounces blessings over him or her. The assistant pastors and others should

give their tithe in their church but the lead pastor of the church should give his tithe to the spiritual authority of the church. What matters is the blessing pronounced by the spiritual authority. A lead pastor has no spiritual right to pronounce a blessing over the members if he is not faithful in his tithe. The blessings pronounced on you by your spiritual authority authenticates you as a seasonal spiritual authority to pronounce the blessings of tithing on the givers.

2. **Ministries and churches should give their tithe to the covering church or ministry over them:** Every church, ministry, should give tithe to their covering. We see in chapter two of this book how God commanded the Levites to give the tithe of tithe to the high priest. Our church give tithe to another ministry every month. We give the tithe of tithe to another ministry. This grants us spiritual access to be a partaker of what God is doing in that church. We take ten percent from all our church offerings, tithes, seeds, donation across all our branches and send it as tithe monthly. As we do this, we are also opening spiritual access to prosperity over our members. Just as we send our tithe to another ministry, we believe we are partakers of whatever blessings are taking place in that ministry because we are connected to them spiritually through our tithe. Now, if any other church or ministry decides to always send in their tithe to our church, they also become partaker of the blessings of God over our church because they have connected to us through their tithe. Remember, we are partakers of the blessing in a church, and we have our church blessings too. So, any other church or ministry that sends her tithe to our church will become a partaker

of the blessing over the church we give our tithe to and the blessing over our church. The revelation behind this is that the lesser is blessed of the better. A ministry or church should give their tithe to the church or ministry they are connected to spiritually. A church or ministry that serves as a spiritual covering for another should receive the tithe of the ministry or church under them. This revelation cannot be understood on the surface level. A Bible study teacher who is just interested in knowledge may not see this in the scripture. It takes the favor of God to open your understanding to this revelation. If you can see it, God has opened up your church or ministry to the gateway to financial prosperity. The first time we started sending the tithe of our church to another church, the day after all our branches sent in their tithe, a branch pastor told me of how a woman who pastors in a branch of a notable church in the world came and notified him that she wants to start giving her tithe to the church. That is it! When you give to another blessed church, God will move the heart of men to generously give to your church or ministry. God will make your church or ministry a fruitful ground where men can sow and have their harvest. Every ground is not fertile. There are churches or ministry that when you give to, your harvest comes so fast and abundant. Your finances will just grow high. I know of ministries and churches that struggle financially. Preaching and teaching tithe will not make your finances to grow, it is the blessing of God that does. That is why I don't preach tithe or emphasize it because I know that it is what I do that propels financial blessings. Let your church or ministry start giving tithe to a blessed church or ministry that serves as a covering and you will see

how Grace for finances will be poured on you. The principal key to decide where you will always give your tithe should be that you have ascertained that the church or ministry is also a partaker of the blessing in another ministry. Never send your tithe to a church or ministry that doesn't give tithe to another church or ministry. I know the Spirit of God, He will lead you to a church or ministry that gives their tithe to another ministry too. Do you realize that Paul the apostle told the churches to give offerings and gifts so he could send it to the church in Jerusalem? I know some people may say but he didn't collect tithe for the church in Jerusalem but that he collected offerings for the saints. That is why many do not see the secret to financial prosperity in the scripture. They always see the surface level. The secret was that Paul made the churches to send money, materials, and gifts to the church in Jerusalem. Now, if your ministry or church sends tithe to another church or ministry, what will they use the tithe for? Is it not for running of activities in the church – many of which are for the caring of the saints? We will see what the tithes are used for in the next chapter. The point is that the same thing Paul collected the gifts and collection for is the same thing the tithe is used for. As you give the tithe of your church or ministry to another church, God will touch the heart of men and move the feet of men to your direction to always give to your church or ministry.

Chapter 7

WHAT THE TITHE IS USED FOR

This is an aspect that is not often emphasized by church leaders but I make up my mind to discuss it with the reader. There is nothing to be hidden here. The tithe are used for the following.

1. The spread of the gospel like supporting missionaries across nations.
2. To help the needy – the fatherless, widows, elderly ones, less privileged.
3. To run programs, crusades, conferences, etc.
4. To buy several items like chairs, buses, instruments, etc.
5. To pay official staff working in the church.
6. For building project.
7. To run administrative matters.

WHAT SINCERE PASTORS GO THROUGH

Many often think that the pastors are in charge of tithe and they can spend from it anytime they desire. They do not understand that there are administrative structures put in place that restrict pastors from touching church money. Since my early days, I made it a point of duty never to have anything to do with church money. I don't even permit church money to enter my personal bank account. One time, we had issue opening a bank account for the church and we needed an account number urgently then. The pastoral leadership in our church suggested that a bank account should be opened with my name. I objected immediately because I do not want anyone to trace my prosperity to church money. It took time before I finally agreed. I agreed because the two pastors told me it was better to open it with my name than using someone else's account. They opened the bank account with my name but I made a decision never to have affairs with the church money.

Years ago, I was led by God to go to a city to start a branch church there which I did. I stayed in the house of a brother who was later appointed as the treasurer. He used to keep the money – offerings and tithe – in the room I stayed. I had my personal room to myself in a two bedroom apartment in his house. This brother really took good care of me. Most often, I fasted throughout the day and ate at night. One time, for some weeks, I was always hungry in the afternoon. I could not describe where the hunger came from and I had no money with me. I never took out of the church offering or tithe to eat. I used to quench my hunger with water. I would drink water and continue writing or reading the Bible. That doesn't mean that when a member comes for counseling, I would not attend to them. You

know most people don't know that great men have suffered in the past. Some of the books I wrote in the past were written during those hungry moments. When I look back today, I give glory to God that I survived those seasons. In all, I never took out of the church's tithe or offering. I consider it sacred to touch because it belongs to God.

One time, I needed money to attend to some of my personal needs but had no money. There was money in the church purse but I never considered the church money to attend to my personal need. During that time, we removed money from the church purse to pay the school fees of about five students in tertiary institution, gave to many needy people and so on. I never requested money from the church purse to attend to my personal need. Eventually, God made a way for me miraculously.

I share all of these for you to know that pastors don't spend church tithe. Many pastors even give more. I know many of our branch pastors who give more than tithe. So, don't join them to say all pastors are the same. Sorry! All pastors are not the same.

PASTORS ALSO GIVE THEIR TITHES

It is very wrong to assume that pastors don't give tithe. Well, they may not give tithe in other ministries but in our church pastors give their tithe. They are very committed to giving because they understand the blessings attached to tithing. Many think pastors spend church tithe. This is absolutely wrong. Pastors don't spend church tithe. We need believers that will always defend the pastors.

Do you know pastors have their work and people give to them? That is how God blesses pastors. Many of the things you see pastors possess are often given to them by the people they have

been a blessing to. Pastors write books. Many pastors have investments somewhere that brings them income. Don't think that the pastors are waiting for church tithe to feed. God's blessing doesn't come through tithe to Pastors, it comes from God.

What about the full time pastors? The full time pastors are paid salary. They don't touch the church's tithe, rather they live on faith. The salary they are paid is not what feeds them. It takes faith to be a full time minister of the Gospel. But one thing is certain – if God calls someone into full time ministry, He will take care of that person.

CONTINUE TO ENJOY THE BLESSINGS OF TITHING

Those who give their tithe must be blessed. After Abraham gave his tithe, he was blessed by Melchizedek. The reason pastors pray specially for those who give their tithe during services is to pattern after the order of Melchizedek; he blessed Abraham after he gave tithe. So, when a believer gives tithe, blessing has to be pronounced by the spiritual authority to speak as God's representative on earth.

Don't wait to be told to give your tithe regularly, make a stern decision to give it regularly. As you do, you must bear in mind that you are a steward and that whatever God requests from you will be given to Him. We have established that God wants you to give your 100% in the New Testament, so, as you give your tithe, be sensitive and yield when the Lord demands more than 10% from you. But in whatever you give, it must not be less than ten percent. As you give your tithe, you honor God and you support His work. If your tithe is too big to give to God, then, you are too small to receive more from Him.

Conclusion

Tithing Is For Your Benefit

Whether you give your tithe or not, God has blessed you. Giving your tithe gives you the opportunity to be more blessed by God. The privilege to give tithe is an opportunity to get blessed.

If you don't believe in tithing, you should believe in giving. As long as you believe in giving, then, tithing should not be a difficult thing for you. Tithing doesn't force God to bless you, rather, it helps you to be more blessed by the Lord.

We have seen from the word of God that God did not cancel tithing. Whoever says that God has canceled tithing has added to the scripture. It is never stated anywhere in the Bible that God canceled tithing. And tithing cannot be cancelled because the law was cancelled, it didn't start with the law. Tithing started with Abraham and it spans through his seeds whom we are.



About the Author

Niyi Makinde is an Apostle and Author, a Leadership Expert and Quotient Coach. His passion is to raise ministers and leaders. He has written many books that are fast spreading across places. His books are always flooded with rich contents and great wisdom. He is highly versatile!

Apostle Niyi is the President of Rebirth Global Church – a network of churches across the globe. Few of the programs known with the church are CONNECT (an annual confluence of men from all walks of life); SupernaturalSHIFT (a monthly gathering of people for supernatural empowerment) and RESOM (the school of ministry where pastors and leaders are empowered for ministry).

Apostle Niyi has been in ministry for more than fifteen years. He is the CEO of Institution Power, a school set to raise leaders in the Business World.

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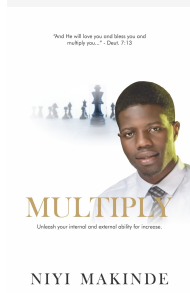
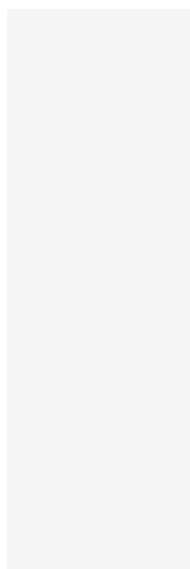
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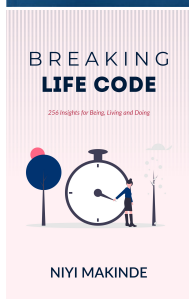
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