

Today we're going to return to a sermon series entitled *Tithes and Offerings* with this being *Part 3*.

We've approached this subject a little bit differently this time than I've ever approached the subject of tithes and offerings; God blessing us with being able to really have more of a background of understanding the importance of how this is such a strong connection in a relationship to Him because God wants to know what we're going to do when He begins to give us opportunity of opening our minds. How are we going to respond to God? Do we grasp what God has given to us? Do we grasp it just a little bit? And that's what this is all about; and the more we grasp that, the more we're going to respond the way God wants us to. It has to do with an attitude and spirit toward God, understanding that He has given us everything. Everything we have; every breath of air we breathe, God Almighty has provided everything for us. It's a fascinating subject when you go through it in this context and see some of the things of how God has worked and moulded and fashioned people through time.

That is what is so unique about this particular approach that God has given us this time on this subject matter of being able to understand a beginning relationship with Him...to see if we're going to be faithful. If He continues to give us truth and His way of life, are we going to be faithful stewards of what He gives to us? ...His word, His way of life. It's a matter of faithfulness on our part to be faithful to Him to do those things. And so in the beginning we have basically the three areas of obedience that try us; of the Sabbath, speaking of the weekly Sabbath; but also the annual Sabbaths where we being to understand God's plan and God's purpose and then we have a response to that. Are we going to do it? Is it something that's going to be absolutely *set* in our mind that we are *never* going to turn in some other direction? ...that we're *always* going to focus on *God's Sabbath* and be faithful stewards of the truth He's given to us...not to turn to some other day, not to turn away from the High Days, but to understand the importance and the value and what God has given us in the meaning of those things. And then tithing goes right along with it because it's a decision that affects our life, just as much as the Sabbath does; because the world isn't geared toward the 7th day Sabbath. And so a lot of people find themselves working at that time and having to address that, having to address that with family and you find out pretty soon that not everyone is real excited that you're starting to keep the 7th day; some people call it the '*Jewish Sabbath*'. Like I wrote one individual, told you about this some time ago when I was in Europe; wrote him back letting him know it's not the Jewish Sabbath, it's God's Sabbath that He's given to all of mankind.

And so again, we're tried and tested in the very beginning as to whether or not we're going to be able to continue to go forward and whether God's going to be able to work with us, to what degree... what is it going to take. And so the Sabbath, it has to do with work, it has to do with finances; finances having to do with tithing, reflects a lot more in our spirit and our nature of what we're like, what we're going to do and how we really see God and how we're *responding* to His calling, to the drawing He's giving to us.

When we began this series we addressed it differently and didn't just go into the subject covering some of the basic guidelines, laws and so forth; instead we've been blessed to focus more fully on the how and the why and the way God has used this subject to help mould and fashion us to build a relationship with us.

The first account we focused on earlier in the series was where tithing was first mentioned in the account of Abram, later Abraham, when he gave a tenth of all of his spoils to Melchizedek and it just basically says that he gave a tenth. It wasn't just the spoils, but it was from then on, it was everything, it was a way of life, something that he committed to and as a matter of an oath before God. And so this is how God chose to work with him in the sense of Melchizedek beginning to work with him through a priest, a manifestation of a priest that wasn't God.

It's a little bit different sometimes when the more removed, in one respect, different ones might be as to what kind of respect individuals show if they really see God in the picture. So here's a high priest – not God, not directly dealing with or God talking to you or giving you a vision or dream or whatever it might be, now it's through someone representing, as a representative of God. And so it's a little bit easier for human nature to not see God in the picture. That's why even in this world today, even in the Church, in the make-up of the Church through time I think of times past, I think of how people responded to Mr. Armstrong. If they grasped and understood the office of an apostle and what God had given to him and believed that with all their being and saw God in the picture they would respond in a specific way; but people began to find fault and began to make excuses in some cases...well, in many cases as time went along. If it's not God directly it's a little bit different, if you understand human nature, of an ability to justify one's self, in the ability to hide certain things and so forth. And so this is how God began to choose to work with Abraham, and if we understand human nature we understand the importance of why He chose to do this.

We read the account of the kings who fought with those in that particular region where Abram lived, and then we read of Abram who went after them and defeated them. He was given victory in order to bring back the possessions, all the possessions that were taken plus possessions of those people in that particular region, as well as the people who were rescued and brought back at that time. It was on Abram's return that Melchizedek met them returning, all of them returning; and that Abram tithed to God.

Let's read it again in Genesis 14 just to remind ourselves of these accounts of where tithing is mentioned. This isn't just by coincidence that God happens to mention tithing on the first great account here of an individual with whom He began to mould and fashion to give a nation in time, to give incredible promises to this earth – the seed through whom all mankind could be saved, speaking of Jesus Christ specifically. God began to reveal things about the *seed* that came from Abraham. **Genesis 14:18 - Then Melchizedek king of Salem brought out bread and wine:** in other words when they were returning; **He the priest, God Most High...** how it is in the Hebrew and should be rendered. **And He blessed him, and said, Blessed be Abram of God Most High, possessor of heaven and earth:** So driving home the point here that everything belongs to God Almighty. God created it all, it all belongs to God. And like the parable that we read and that we went back to later on that Jesus Christ gave for a different purpose at that particular time; but talking about the individual who owned the property, the vineyard, and the response of those who were at the vineyard who were renting it and their response to the one who owned it. And God wants to know: What's our response to the one who owns everything, the one who has everything. Do we grasp the importance of all that and the importance of giving back what He says we should give back to Him to live, to be here? Do we appreciate? Do we understand what He's given us? Is there gratitude and thankfulness?

Going back to Melchizedek then, **Genesis 14:17-18. Then Melchizedek, king of Salem brought out bread and wine, He the priest, God Most High; And He blessed him and said, Blessed be Abram of God Most High possessor of heaven and earth.** So again, God making it clear to Abraham through

Melchizedek that God is the possessor of everything and what is Abram's response? Well, it's as it should be for everyone. But there's an example here, a pattern, a type even as we went through this past series looking at how God works with us and our response to God and so here is this particular account and God wants to know... Do we grasp that? Are we thankful? Are we appreciative? What is our response to God when we begin to grasp such things?

Verse 20 – and blessed be God Most High, who has delivered your enemies into your hand. So He let Abram know: God gave you this victory, (which I believe Abram already believed those things but Melchizedek reinforced it and let him know that God gave you this victory); God, the possessor of heaven and earth; the Great Creator... and Abram's response? It doesn't give a whole lot here in the beginning of Genesis. There's not a lot written in history here about the accounts and things that took place and it's just a simple response: **And Abram gave Him a tithe of all.** Not just then, but throughout the rest of his life, that was his way of life, that was the way he lived life. But this is where it started and this is where the account is given. But it's everyone's response as God calls them, as to how we respond to Him, as to how we see Him and so forth.

Notice how quickly Abram responded in **verse 22 – And Abram said to the king of Sodom, I have lifted up my hand unto the Eternal, the Most High God, the possessor of heaven and earth.** So when we are able to drink in what God gives to us and that's what comes back out of us to others, that's what it's about. It's about what's in our mind and this is reflecting what was in his mind. He's acknowledging what *he* believes. He is acknowledging his dedication, his desire toward his God. And so this is what's coming back out of him. That's why with us, the more we grow, the stronger we grow, the more we come into unity with God – you know what we tell other people when they talk to us about any subject? What we have been taught, what God has given to us, the truth, the way of life that He's given to us and we repeat that back because that's becoming a part of us; the mind, the being of God becomes a part of us. And so we speak in the same way, we speak in the same terms, the same truth, because that's what we are convicted of; that's what we believe. And so this is that example here in a smaller scale of such an important part of life.

And so again, this is the beginning of understanding for a right relationship with God; with respect and reverence, *awe* for what God has given us.

A little bit later in the sermon Genesis 28; we looked at the example of Jacob/Israel and the unique occasion where tithing was mentioned as God worked with him to mould and fashion him. So a little bit more is added to this account; it's a more dramatic account in one respect of something that is so incredible when you understand the entirety of the story. So Isaac, if you remember the account here, had told Jacob to go out and take a wife; and told him from where he should take a wife; and he'd also told him a part of the blessings that God had given to Abram, to his father, and to Him. And in this account here now it's being told to Jacob – this is what God has told us and so this is how we're to go about this. And so he's responding; but on the trip here, on the journey, he has this dream. Incredible story!

Let's pick this story up in Genesis 28. If you remember the occasion here, it talks about a 'pillow' or a type of stone or whatever that Jacob used to put his head there. Whatever it is, he used it for comfort, for sleeping that particular night and this is where he had this dream. **Genesis 28:16 - And Jacob woke from his sleep, and he said, Surely the Eternal is in this place;** after this dream that he had, an incredible dream of this ladder and it seemed so real – everything there was so incredible in ways we

can't even begin to comprehend – not a normal dream that you or I might have; but very, very vivid in his mind of everything that he saw, everything that took place and what was given to him, what he saw. And he said, **Surely the Eternal God has been in this place and I wasn't even aware of it.** And it says, **And he was afraid, and said, How fearful/How awesome is this place! This can be none other than the dwelling place of God;** he believed that God must be here; this is an important spot, an important place for something like this of this magnitude to happen. And so he was so moved by this.

... **the gateway of heaven. And Jacob rose up early in the morning, and took the stone that he had put for his pillow, and set it up as a pillar, and poured oil on it.** So just like an anointing. How on earth would you even think to do such a thing? I know why he did it, why he thought to do such a thing, God put it in his mind. He responded to the kind of thought that God gave to him. This was a very moving experience for Him so he took and poured oil upon this particular stone because he was so moved by this thing. That's what anointing is, it's to set apart, and in this case here by anointing. So **he called the name of the place Bethel:** which means 'house' or 'dwelling place of God'. So He called it after that particular name and it says **this place before that was known as Luz,** 'the almond tree'. It must have been at a point along the journey where an almond tree was there so it had that particular name. Back then, not having a lot of signs and that type of thing like we do today, every mile or every block or whatever, they had places they would talk about, at certain things would be markers and at that time it was the 'Luz – the almond tree'. But now it's Bethel, and it kept that name.

And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and clothing to put on so that I come again to my father's house in peace; then shall the Eternal be my God: In other words if he is so blessed, that's what it really is, the context here; if he be so blessed to be able to go through this process of what's taking place in his life right now because to him the Eternal *is* his God and his desire is to continue on in worship in a life. **And this stone, which I have set as a pillar, shall be God's house:** in other words, a representation, a reminder of that and the dream, of that inspiration, of that account that he received at that time.

...**and of all that You shall give me I will surely give the tenth/tithe unto You.** Well where did he get that? Abraham, Isaac...and now Jacob; it's a way of life; it's something you pass along, the truth, the right relationship with God, obedience to God. And so again here, this is *his* oath, this is the beginning of his oath. It's very much like baptism; when you come to the point and you begin to see God, you begin to understand a plan that God has given, something happens in your life that draws you into a relationship with God; and for us whatever that might be, someone has told us something, we read a book, we hear a sermon, we hear something and all of a sudden things begin to click and we begin to respond and things begin to happen and then we make choices. We come to a point where we decide this is what I want, this is *my* choice, this is what *I desire*. It's a point of conversion in your life, in other words, and so you set your mind, your mind is set; "This is what I want. *This* is what I'm going to do! I'm going to be faithful to God. I'm going to honour God! I'm *going to do what God tells me to do!*" And this is where it begins; it's where it begins with everyone: the Sabbath, which is what they had. This is all he knew, the Sabbath; but for the Church in time and things that have taken place we've gone through some battles. Sardis went through some battles with some of this but they still had the Sabbath and they still had tithing. Incredible! Because that's where it begins; that's where conversion, in a sense, begins - the oath toward God, the dedication to God, the *commitment* to God. Because if those aren't there *you are not committed to God* and *God cannot mould and fashion you*. If we will not accept the most basic principles of truths of God in a *relationship* with God we can't grow! We stagnate, we have problems and we sputter and our tires are spinning and progress can't be made. So if *this most basic area*... that's why this is so important and that's why it's mentioned in these relationships –

Abraham and Jacob and on you go... because it's the beginning of a relationship with God. It's our *response* to God that He is the possessor of heaven and earth. "He is *my* Creator! He has given me *everything!*" And how do we respond? And that's what God wants to know. "How are you going to respond to Me?" Because if we don't respond as we should *He can't work with us!* It goes against His law. He *can't* work with us! He *can't bless* us, to give us more insight, to give us more truth. To give us more of His spirit means we must be blessed mightily to receive more of that from Him; and we can't receive that if we're not obeying Him.

So again, these two stories of how God began to work with Abraham and then the story of Jacob/Israel are powerful, and both are tied to their response of a faithful and loyal response to their God. This is where it all begins – it begins with every person that's ever baptized; every person that comes to baptism. If they're not honest and faithful to God in this area... well, it's a battle... it's a battle.

So again, faithful tithing as I mentioned in that particular series before here, faithful tithing and giving of offerings to God reflects the kind of spirit one has and how one truly sees God.

In part two we looked at the example in the parable of Luke 20, as I mentioned here earlier, and of a certain man who planted a vineyard. Again, an incredible story here and he let it forth, in other words, leased it out to husbandmen to take care of it, to work the ground, to work with the plants or whatever it was...if it was a vineyard here, to work with the vineyard to produce the grapes and so forth. So it was a matter of leasing out the property. And those who leased out the property, if you remember the story, *beat* the servants that were sent to collect the owner's rightful portion and finally he sent his son and they killed him. But he said, surely they're going to show honour and respect to my son. And it's the story of Christ and it's the story of mankind through time, through history and yet when you look at it and understand this portion of it about a relationship with God and how we see God and recognize that tithing... this is where tithing fits in; that we give to God what He says is His. That's all He requires of us to have all this, to have this life, to have this air that we're able to breathe in and out. And then that is used to serve us, to bless us, to be a blessing to us. It's an awesome thing.

We read in **Leviticus 27:30** where God said; **and all the tithe of the land whether it's the seed of the land, or the fruit of the tree, is the Eternal's; it is holy to the Eternal.** So if we grasp that something is holy to God, set apart for holy use; that's what this means, it's sanctified, its set apart for use by God; and so it's God's, holy. God says this is Mine to be used in a specific way. And so our response then is: Are we going to make it holy? Is it holy to us? That's what God wants to know. Just like the Sabbath... I think I shared this with you not too long ago, I don't think it was too far back when I first began to see things where it said that we're to sanctify the Sabbath day... well, I had read it before where *God* had sanctified the Sabbath day! God set apart the Sabbath day and made it holy; and then I read that and thought, "We're to sanctify it? We're not holy... How can we sanctify something?" And that's what God began to show, that it's our response to Him. Do we set it apart? If God says something is holy, for holy use...the Sabbath is for holy use, do we set apart the 7th day then for holy use and purpose? Do we do it the way God says? Do we strive to honour God on that day? That's why we're here in Sabbath services, that's why we treat it differently than the rest of the week, that's why we don't do chores that we could do other days of the week, or work that we could do other days of the week. Certain things we do like wash and clean up, make our bed, certain routines of things there, but we don't wash the clothes on that day, we don't do our laundry, we don't do upkeep on the house, we don't go to our jobs and so forth. But there's certain routines of eating and preparing of meals and eating or eating out or whatever it might be that we do every day of the week.

Going back here... it's a matter of, as I said about the Sabbath day, God says to sanctify it, set it apart for holy use and purpose, so it's up to us and our attitude toward God. What is our response to that? Are we going to set it apart in our mind to honour God, to do what God says the way God says to do it. The same thing is true with tithing. Do we recognize it's *holy* to God? Are we going to set it apart as holy, sanctified for holy use and purpose? Because that's what it's all about. It's to be used by God for holy use and purpose, for His purpose for serving, for helping us to become a part of His Family and it comes back to us – truly does in a very powerful way and on and on it goes.

Let's turn over to Malachi 3 and pick up where we left off in part 2 of that particular series. **Malachi 3:1** - Again, a unique context of where God brings this up and talks about some of these things. **Behold, I will send My messenger, and He shall prepare the way before Me: and the Lord whom you seek shall suddenly come to His temple, even the messenger of the covenant in whom you delight: behold, He shall come, says the Eternal of hosts.** And so again, things leading all the way up to the end-time, 6,000 years of history leading up to the return of Jesus Christ coming as King of kings.

Verse 2 - But who may abide the day of His coming? And who shall stand when He appears? For He is like a refiner's fire, and like fullers' soap: And He shall sit as a refiner and purifier of silver: He shall purify the sons of Levi, and purge them as gold and silver that they may offer unto the Eternal an offering in righteousness. That's a beautiful verse if we understand what is taking place here and what God is saying and the importance here of a response to God and what *everyone* has to go through in 7,100 years of history in time. All of mankind, we all have to be refined as silver and as gold and how we're going to be purified so that we can be a part of *The God Family!* And so we're drawn, God calls us into a special relationship with Him; He calls us a 'royal priesthood'. Everyone who becomes a part of His Church, a part of the Body of Christ is a part of a 'royal priesthood', that's how God looks upon us and what we're going through and the training and the moulding and fashioning that's taking place in our life. And so it's talking here in that respect, **to purify the sons of Levi**, is speaking of a 'royal priesthood' spiritually. Everyone who's ever called. And just like gold and silver must be purified – we must be as well. There are things we have to go through in life.

And this last part, **so that we may offer**, God moulds and fashions us, purifies us, cleanses us so **that we can offer up to Him, unto the Eternal an offering in righteousness.** It's about the changes we make, about right living; it's about seeking to obey God and live this way of life because it's the *only* way of life to live, there is no other way. Just like we talked about coming up to the Red Sea; *there's only one way* and God has to show us what that way is. So in the very beginning of our calling God begins to show us *there's only one way*; not all the ways you see in religion in the world today. *Every one of them* has to be destroyed – **EVERY ONE OF THEM!** *And every one of them that is scattered out here has to be destroyed because there's only ONE WAY!* There's only **ONE** truth and everyone either comes into subjection to that or they don't! And those are choices that people have to make. And so that's what God is showing here. He *desires* that we be able to offer up to Him, by our life, **an offering in righteousness.** That's what God desires. He desires what's in here, in the heart, in the mind and that we fully give that to Him in response; and that means we're going to obey because we *want to*, because we *value it*, because we value that relationship and we see that that's the *only way* that brings true happiness and right relationships. Everything else hurts, everything else causes hurt in relationships. There's only one way that produces right relationships, a right kind of Family: and that's what God is working toward, a single right Family. Incredible!

Verse 4 - Then shall the offering of Judah and Jerusalem be pleasant unto the Eternal, not until we're called – it's pleasant after. It's just like the Israelites, they offered up things to God in sacrifice and they

tithed. God didn't want that from them! He wanted what was in here, but it wasn't time yet because it wasn't mixed with His holy spirit...until you're called, and *then* everything changes. So back then those things weren't pleasing to God, it wasn't the offering up of bulls and goats – that didn't please God; that wasn't what God was looking forward to. God was looking forward to the time that we could be forgiven of sin and offer up right sacrifices to Him in our lives by the way we live.

And so again here; **Then shall the offering of Judah and Jerusalem be pleasant unto the Eternal as in the days of old and as in the former years. And I shall come near to you in judgment; and I will be a swift witness against the sorcerers, against the adulterers, against the false swearers, and against those that oppress the hireling in his wages, the widow, and the fatherless, and he who turn aside the stranger from his right, and fear Me not, says the Eternal of hosts.** So again here, a *change* that God's bringing about through time, beginning as He does with 144,000 and then into the millions and then into the billions as time goes along here – a growing process that gets greater and greater as we go forward. And everything else is going to be destroyed – the sorcerers, the adulterers...and it's not just talking about physical things; it's talking about that which is spiritual. But we have to understand these things physically before we can even begin to address them spiritually; before we can ever begin to address what spiritual adultery and spiritual idolatry is we've got to come to understand what it is physically. Because if we can see what it is physically, then God begins to give us the ability then to comprehend it on a spiritual level, a spiritual plane in the mind; what leads to it, what it really is, what causes it. It's not just the putting up of some statue out here or whatever, or something physical as far as adultery is concerned between man and woman out here – it goes deeper than that. It's what begins to lead to that that begins up here (in our mind) that God wants us to address as He desires a faithfulness in us and a response in how we think. And those are battles as long as we're in this human flesh.

For I am the Eternal, I do not change; therefore you sons of Jacob are not consumed. Thank God! Thank God there's a plan of salvation of refining us, of purifying us in a method and a process whereby we can have that accomplished in our lives. Otherwise we couldn't survive, we couldn't make it, we would be consumed.

Verse 7 - Even from the days of your fathers you have gone away from My ordinances, and have not kept them. And so God's *call* to mankind, to Israel and now to anyone who will listen through time; but again, they have to be drawn to that. **Return unto Me**, in other words repent/change; **Return to Me and I will return to you, says the Eternal of hosts. But you have said, Wherein shall we return?** And so this is for those who believe already that they have some kind of a relationship with God; Israelites and the Jewish people primarily, obviously, believe that they have a relationship with God. Traditional Christianity today; they believe they have a relationship with God. The Catholic church; they believe that they have a relationship with God, or at least with Mary (being a little facetious there).

Return to Me and I'll return to you, and so it's like, **Wherein shall we return?** How can we return? We're already there! And He says, **Will a man rob God? You have robbed Me. But you say, Wherein have we robbed You?** And the answer? **In tithes and in offerings.** And so looking at physical Israel, looking at different ones through time here and so forth; anyone who would believe they have a relationship with God, God shows the importance of this, the importance of obedience to Him that begins with tithes *and* offerings, not just the one, they both are there because it reflects a spirit, a mind, an attitude of faithfulness or lack of it.

Verse 9 – Therefore you are cursed with a curse: for you have robbed Me; even this whole nation. So it's a matter of looking at Israel, obviously, and people who think they have a relationship with God and people that think they are 'Christian' or whatever it might be. There's so much disobedience everywhere you turn in life and people don't even know in many cases what the word *tithe* is; and if they've heard it and they maybe do it in their church, a lot of them don't even know that it means a tenth, that it comes from a word that means 'a tenth'. And then they have no idea there's a second; and if there's a second what in the world is that tied into? And they have no idea about the Holy Days and the plan of God to accomplish that and how God uses those things and gives those things to us. And so God says that because people haven't obeyed Him, they're **cursed with a curse**. The only reason that there have been blessings in nations like this and Great Britain in times past and so forth is because of God's promises to be fulfilled in Abraham, Isaac and Jacob that lead all the way up to the very end, where we are. And so that's why I mentioned a while back – all those things have been taken away. That's why we're having problems that are magnifying like they are now, decisions that people make...they backfire. They're made to look foolish so that people can begin to see what they have trusted in and what they rely upon. And it's going to get worse and worse and worse and worse until they can see it in a very powerful way before them.

Therefore you are cursed with a curse; for you have robbed Me; even this whole nation. Bring all the tithes into the storehouse, that there may be food in My house, and prove Me now herewith, says the Eternal of hosts, if I will not open up the windows of heaven, and pour out a blessing unto you so that there should not be room enough to receive it. You obey God in the Church of God. You obey God and as you grow and as you mature you begin to be dumbfounded by what God's placed in front of you. You begin to be dumbfounded, in *awe* of the Great God; and everything He has given to us and everything He *plans on giving to us*. I think of the Feast sermons this year and what God is sharing with us and what God is giving to us because we're very close to the return of His Son and so He's preparing us for those things in a very powerful way because His Kingdom is coming to this earth and so He's giving us greater insight. I have to stop or I'm going to start talking about those things that are to be given at the Feast.

But it's exciting! It's *inspiring*! And the more you *see* that, the *more incredible* it becomes...it truly does! The more you see God, the more you grasp what God has given to us, the more you see what's in front of us, the more awesome it becomes and God just says be obedient. Be obedient in all things, but always be obedient starting with this... because if you don't do this, you're going to let down in many other areas of your life and you're going to be cursed and not blessed. God wants to bless us. Our calling is one of being blessed! He *wants* to bless us.

...and I will rebuke the devourer for your sakes. You come to a point in time where you understand the greater value of life, the greater *values* of life, the most important things in life are not in what you can acquire. That's why I think of funerals so often. Whenever I have done a funeral, I think of this in a profound way. When people come face to face with something they then come to understand that the most valuable thing in life has to do with relationships. It's not in how much you possess, or how much you've accumulated or anything else. So the suffering you go through in this life to go through a process of learning what it means to suffer for the right reasons... especially in this world today. It's going to change in the next 1,000 years. But what you learn through that process, how God moulds and fashions you is a very powerful thing spiritually – truly is – in what God pours out upon us. You come to understand the importance of that which is *spirit*, and *spiritual* in your life. Because when it's all said and done, you don't take anything physical with you. You don't take anything physical with you; it's what you have up here, it's how you think...and God's going to magnify that so many times that we can't even begin to grasp it. You *can't* contain it.

It's a matter of understanding the importance in a relationship with God; that God calls it what it is if we don't *do* the most basic things here, especially in the area of obedience when it comes to tithing and offerings – that He calls it robbery, He calls it stealing from God and that's a hard thing to grasp and comprehend. Who'd ever dream of doing such a thing? And that's the point of what it says in Malachi, to show how *far* the mind will go sometimes in a matter like this, that that's what it's like. It's a *direct affront* to God and so He tells us in essence then that we're to be obedient, it has to do with a relationship with Him and that's why sometimes people have struggled out there; they're not blessed, they're cursed sometimes. I hate to see that in people's lives, when they have this kind of a battle. With Israel it was one thing... and God told them about certain things that were going to happen to their nation and to masses of people, but with us in the Church, it's an individual relationship that we have with God that is unique with us, but if we don't obey we have to understand if we do something like this in response to God after we started this process of a journey with Him and been baptized and received the impregnation of His spirit...and if we're not faithful in that particular area, He says with that there is a matter of being cursed. In other words, it's not a matter of just getting by with something the way the world does and time goes on and things happen and we live in a nation where we're so blessed anyway...and time and chance. Not in the Church! We're either going to be blessed and grow, or God is going to see to it that indeed we're not blessed and we receive the opposite of it. So we don't get by with it in God's Church. And I have seen this repeated over and over and over again in God's Church through the time that I've been in it since 1969.

Let's go on to another example. Again, that's Malachi and the importance of some of that; talks about other things having to do with the law and being judged and the like but let's go on to an example here in 1 Samuel 8. Instruction about tithes and offerings is contained in a lot of locations in the Old Testament writings. Again, there are different things that God gives to us to see that we can understand by some of these different examples; and before we look at a particular location in Deuteronomy that actually gives some of the guidelines, the law regarding tithing even a little more explicitly if you will, I wanted to notice a warning here that God gave that will lead people farther away from Him.

1 Samuel 8:1 - And it came to pass, when Samuel was old, that he made his sons judges over Israel. Now the name of his firstborn was Joel; and the name of his second was Abiah: *they were judges in Beersheba. And his sons did not walk in his ways, but turned aside after financial gain, and took bribes, and perverted judgment.* Well, why? Because they chose not to follow the ways of Samuel which were the ways of God. They took their focus away from the focus of their father and to one that was totally selfish in nature.

Verse 4 - Then all the elders of Israel gathered themselves together, and came to Samuel unto Ramah, And said unto him, Behold, you are old, and your sons are not walking in your ways: now make us a king to judge us like all the other nations. They didn't like to see the corruption there. Kind of like what happens in politics in the world, especially in a democratic society like we have here today type of thing, where people see that they're not getting the promises from one particular party that they said, they were promising different things and so after a while they begin to lose in popularity and they want someone else to reign and rule over them. And so that's what happens with these two parties; it goes back between two parties, back and forth, back and forth – primarily for that reason more than anything else, because people aren't getting what they think they should get out of it so they're going to put somebody else in power. And here something is happening; they're getting tired of being oppressed by these judges who aren't obeying God. They didn't realize that when you're obeying God you're blessed, the people are blessed. When judgement is based on right principles and so forth the people were prospering, the people were doing well; but now because these began to take bribes and the like... you

know what it sounds like? Politics! Scratch my back, I'll scratch yours. You pass this and help me pass that and I'll help you pass that and give me so much money for this particular district and... it's the same old thing, it's just more legal here today. But this is what was happening here. So they got tired of that and they told Samuel to give us a king like all the other kings around us, we want to try something else.

But the thing displeased Samuel, when they said, Give us a king to judge us. And Samuel prayed unto the Eternal. And the Eternal said to Samuel, Listen to the voice of the people in all that they say to you: for they have not rejected you, but they have rejected Me, that I should not reign over them.

And so again here, this had to do with Samuel, it went all the way back to Samuel and they were using some of these things for the reasons they... just like carnal human nature; they wanted change. They just didn't understand what they were doing. They're rejecting God. They're rejecting what God could do for them, would do for them if they would obey Him.

Verse 8 - And then God went on to say to Samuel - According to all the works which they have done since the day that I brought them up out of Egypt even unto this day, wherewith they have forsaken Me and served other gods so they do to you also. Now therefore listen to their voice: howbeit yet protest solemnly unto them, and show them the manner of the king who shall reign over them. And so it's like, tell them this is what God wants, this is the way it *should* be in other words, but go ahead and move in that particular direction.

And Samuel told all the words of the Eternal unto the people who asked of him a king. And he said, This will be the manner of the king who shall reign over you: he will take your sons, and appoint *them* for himself, for his chariots, and to *his* horsemen; and *some* shall run before his chariots. And he will appoint him captains over thousands, and captains over fifties; and will set them to plant his ground, and to reap the harvest, in other words to build up his own wealth for purposes of power, to have power and the things that go along with that as nations do, as peoples do. And it goes on to say... **and to make his instruments of war, and instruments of his chariots.** It's not a matter of looking to God, it wasn't a matter anymore of looking to God for any kind of guidance, direction, protection, favour and help anymore, it's a matter of what they could do for themselves and how they were going to accomplish it, that's what people do. The more they turn away from God the more they rely upon themselves. And God is basically showing here through this process, because of that you're going to suffer, you're going to suffer *mightily* the more you turn away from God.

Verse 13 - And he will take your daughters to be perfumers, to be cooks and to be bakers. To provide for their every need and their every want.

Verse 14 - And he will take your fields, and your vineyards, and your olive-yards, even the best of them, and that's happened, hasn't it? ...**and give them to his servants.** In other words, take the best to themselves. In so many of these things are the things that lead into government. These are the things as time has changed, especially in the 21st century that they apply, if you can understand it in the world as well; because God said, this is what's going to happen to you.

And he will take the tenth of your seed, and of your vineyards, to give his officers and to his servants. And he will take your menservants, and your maidservants, in other words, your labourers, the maidservants and the menservants; **and your best young men, and your young animals, and put them to his work. He will take the tenth of your sheep: and you shall be his servants.** This is how it begins and look what it leads into through time; where in time it's as though you're working for the government, sad to say. That's what it becomes, that's what God said would happen. It's going to

become more of a focus of life and that's what government likes as well. That's why there's sometimes this battle even in politics about 'big government', because the more people are subject to it, the more people depend upon it. What is the percentage of people who work for the government today?¹ It's an atrocious number here in the United States. I wish I could remember the statistic but the percentage is incredible. It's really high; it's incredible! But these are the kinds of battles of things that were/are taking place, that God said would take place immediately with leadership and so forth as people moved away from God.

So again here, he will take these things, it says, for their benefit **...and the Eternal will not hear you in that day.** If you choose to do this and these things come upon you, you're going to cry out that you don't want this anymore, or that things are unfair, or that things are unjust...and God says I'm not going to hear you. **Nevertheless the people refused to obey...**so God through Samuel said if this is what you want, this is what it's going to be, this is what it's going to turn into, prophetically, this is what's going to take place. But people don't believe. **Nevertheless the people refused to obey the voice of Samuel; and they said, No; but we will have a king over us;** so they were going to have a king, but they thought it was going to be in their own making and it wouldn't be anything like this.

Verse 20 - That we also may be like all other nations; and that our king may judge us, and go out before us, and fight our battles. And Samuel heard all the words of the people, and he rehearsed them to the hearing of the Eternal. Not that God didn't hear already. God knew exactly what was taking place here but Samuel went back and spoke these things to God **in the hearing of the Eternal. And the Eternal said to Samuel, Listen to their voice, and make them a king. And Samuel said unto the men of Israel, Go you every man unto his city.** And you know the story here of how this led to Saul then being king.

With God's way there is that system that He gave, that there would be a specific way that the people would be judged, the people would be ruled, the people would be led, guided and directed in God's way of life to be prosperous and they wouldn't have all these things added to them; God would take care of their battles for them. They wouldn't have to have a military, they wouldn't have to have all the money going into fighting other nations and so forth. But they couldn't trust God, they couldn't rely upon God in those things and it goes back to disobedience, because if you don't obey God He's not going to intervene either. So they had to experience what it was like to disobey and they just experienced it a whole lot more as time went on.

But those things are really prophetic of what was going to happen in time as people had their own governments and turned more and more away from God, they become more dependent upon it, they'd have to pay more and more; not tithes, but taxation and how they're taxed. And you look at things today and how much people are taxed; it's hard, it's difficult out there, it's becoming more oppressive as time goes along and the bill gets greater and greater. All around the world, it doesn't matter where you look, it's oppression because it's not God's and it's not God's way; and it's not just a tithe, its *many* tithes as time goes along. Everything out here that you look at – taxes are a way of life, it's an oppression that God said would happen to you if you turn away from Me, if you don't want Me to rule over you.

Let's go on to Deuteronomy 14; we'll look at some different scriptures here on the subject of tithing because it gives quite a run down here of different things that we need to understand, a basic outline here in tithing and I want to get into this. We already read in Leviticus 27:30 where God said all the

¹ 2.0 Million – <http://www.bls.gov/oco/cg/cgs041.htm>

tithes of the land, everything, is a principle. Every tithe of everything that is there from an increase is God's. That was an agrarian society; most things are referred to in the Old Testament in the terms of an agrarian world in that respect as far as animals, plants, produce, food and so forth. Today it's the same principles; it has to do with increase. That's why it says all the increase of your land and so today because of the modern time in which we live in and so forth and the diversity of peoples and transportation and the ability to move things and so forth there's the occupations that exist out there today are incredible; the way the world has grown because of technology. So it's not agrarian like it was back then. Everything was dependent upon that as far as a society back at that time.

Deuteronomy 14:22 - You shall truly tithe all the increase of your seed, in other words the principle of your sowing, of your prosperity, that's the word that is used here; the spirit being here then of all your labour. That's what it's talking about in spirit. And so it doesn't matter what the occupation is, it's the same principle that God wants us to learn and follow through time. It's all the increase of our sowing, of our efforts, of our labour, of our work and that's what God says that we are to give to Him for what He has given to us; the life we have, for this world to live in, for the prosperity, the enjoyment, the fullness of things that exist and our blessing of being a part of it; and if we recognize that God has given us this. As it says here; **that the field brings forth year by year. So whatever we produce year by year.**

Let's jump ahead to Numbers 18 – and we'll come back to Deuteronomy because it gets very specific here. It's a sweeping statement here in verse 22 that we are to give a tithe of all the increase of our effort, of our work. We'll come back to Deuteronomy here a little bit later. Numbers 18:20 – notice how the first tithe was to be administered. We're going to come back a little later here to 2nd tithe, but first of all...because there's more than one tithe that God says that man is to have, to keep, to obey Him in. It's like the Sabbath. When you first begin to learn, we learn about the weekly Sabbath and *then* we learn that the command to obey His Sabbaths isn't just about the weekly Sabbath – there are *annual Sabbaths* there that open up a whole new world for us. And so it is with the law of tithing. We are to tithe, but God gets more specific of *how* we're to tithe as we begin to obey Him and He shows us the purpose of that as well; and it opens up again a whole new world of understanding for us.

Numbers 18:20 - And the Eternal spoke to Aaron, this is concerning the tribe of Levi; You shall have no inheritance in the land, neither shall you have any part among them: I am your part and your inheritance among the children of Israel. This starts with the principles about Levi, the Levitical priesthood and Aaron the high priest. He's being told about this particular process of how everything was divided up in Israel. All the other tribes were given areas to live in, were given properties, territory where they could work the land and so forth. Not so with Levi. They were given no property, they were given no inheritance in the land and so God was showing them something about service to Him and service to the people of how things were to be done and how it was to be administered. And God said you have nothing out here as far as an inheritance; **I am your inheritance... I am your part and your inheritance among the children of Israel**. And so God's going to show them how this is accomplished.

And, behold, I have given the children of Levi all the tenth of Israel for an inheritance, so they didn't have property, they didn't have land; they had a service to God they were to do and so God was saying that all the other tribes, as they obey Him and they tithe faithfully – *that's what* belongs to Levi; that's what Levi is to live on in order to do their service. And so this is what God has given to them; the principles there in the Old Testament... **And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, *even* the service of the tabernacle of the congregation**. Now it ought to be pretty easy to understand there as far as the Church is concerned then having to do with that which is on a spiritual plane concerning God's people, that this is exactly why God

gives the tithe then to the church, to the ministry, to the service of the Church and whatever that involves; not just to the ministry, but to the church, the work of God. That's what it's about, just like it was back then for the tabernacle. It was for the work of whatever had to take place as far as a tabernacle, the work of God was concerned then, and all the Levitical system and all the Levites in all the areas they lived in. And so that's the way it's been in the Church.

When Mr. Armstrong came along He began to understand the law of tithing was still there in Sardis; and again, the name of the Church – The Church of God, and the Sabbath. The weekly Sabbath was always understood. But this is how it began and as time went along things needed to be accomplished and be done; they began to do various things as time went on... if you've read the Autobiography, you'll know it was a long struggle for Mr. Armstrong. He went through a lot to get to where He finally was able to do a work in a greater way. But through time here people, because they obeyed God, faithfully tithed. And those things were used for him and his family and they were also used to do things like the printing of 'The Plain Truth' that began to go out, began with the radio, he began to travel to different areas because they didn't have the ability of recording things like we do today in the same way. He spent a lot of his time travelling to some of those places in the beginning. And as time went along the technology that became available and their ability to buy equipment meant that; slowly buying more and more TV stations time slots and in time local congregations began to come up and ability to put ministers in different locations and different areas to work with congregations, the ability to take care of hall rentals and all the things that went into it.

This is where the tithe is used for God's Church – it's to take care of God's people, just as it was in the Old Testament, but now in a spiritual plane concerning the Church. And so God is showing them then that this is His system, His process of doing His work...how God does His work and the people could learn from that and the people would prosper from that. And so again here, that which was physical then is today spiritual, on a spiritual plane. I've gone through things in Hebrews showing how some of those things changed in time; that there was a change in the ministry that was involved with tithing, that it went to the priesthood of Melchizedek, went to Christ to do the work of the Church of God.

Verse 24 - But the tithes of the children of Israel, which they offer as a heave offering unto the Eternal, I have given to the Levites to inherit: therefore I have said to them, Among the children of Israel they shall have no inheritance. And the Eternal spoke to Moses, saying, Go speak to the Levites and say to them, When you take of the children of Israel the tithes which I have given you from them for your inheritance, then you shall offer up a heave offering of it to the Eternal, even a tenth part of the tithe. We used to have what we called a 'tithe of the tithe'; this is a little bit different. This is what God gave in the Old Testament and He said you're to do the same thing. All of the tribes of Israel gave a heave offering, everything that was turned in, everything that was given to the Levites. The Levites were to do the same thing. It says, **even a tithe/a tenth part of the tithe;** so in other words, of all the tithe that came in, they were to give a tenth part. Notice how it was used. **In this your heave offering shall be accounted to you as though it were the corn of the threshing-floor and the fullness of the winepress.** They were to tithe as well, but it becomes very specific here how that was done and what it was for. **Therefore you also shall offer a heave offering unto the Eternal of all your tithes, which you receive of the children of Israel; and you shall give thereof the Eternal's heave offering to Aaron the priest.** It was Aaron's; the high priest.

That's why a long time ago in the very beginning, even in some of the things concerning tithing, when I used to hear people talking about Mr. Armstrong and what he did and so forth and how he did it, I thought, "If you only understood what the Old Testament is saying. He is able to have a whole lot more

than what he's ever taken and used for himself; to do whatever he desired in his work, his service or whatever." His attitude of mind was that everything that was his was the Church's, was God's, and that's our attitude in our mind; it's God's. But the point being there were people who condemned him, criticized him for taking anything that he might use in any fashion or form, and yet... I wish I could remember the amount it was up to at one particular point in time; but I think it was up to around where he could easily take in 25-30 million a year if he wanted it. But that's another story. He didn't do that, but I used to think if those who were condemning and criticizing only understood the principles that God gave that were there, the one who is placed as a head that could have received a whole lot more, but he didn't do that because that's not what his interest was.

That was their system of tithing that was to be used. God set it up for the priesthood; He set it up for how the Levites were to be taken care of and how the priesthood was to be taken care of and even the high priest. He established those things for them and He's established the principles of those things that are for the Church to this day. That's why I just thought I'd read about 1st tithe that's very simple, very basic in the FAQ on the Church website under the topic section. It's just called **'Tithing, 1st'** on the FAQ Topics section, but it says...

A tithe is that which involves a person's obedience to God in giving God His tithe (10 percent) of income. This is a tithe of one's net income (after taxes).

There was a time in the Church where it wasn't fully understood that it was to only be on the net income. There were those who believed it should be on the gross and in the beginning we did gross because that's what we understood in the beginning; and a lot of ministers taught those principles until finally taxation got so high... I believe it was in Great Britain and some other places in Europe...that people weren't even able to survive. If they tithed on gross they weren't able to survive because of taxation; and then that's where the principle in time began to be understood, 'Give unto Caesar what is Caesar's'² because that's not under your control. If the king comes and takes a certain amount from you, if He comes and takes half of all you have, half of all your animals, half of all your produce, it's not yours and you have no say about it – it's the kings. But what you do have is your increase and God says you're to tithe on that. And so that's where the principle of the net comes in. You're to tithe then, not on the full amount that you took in in a year, but after taxes. That's why I love the expression Jesus Christ gave, 'Give to Caesar what is Caesar's and unto God what is God's.' It has to do with what's in our control. If something's not in your control then you're not expected to deal with that. And that principle can be used in a lot of other areas.

I don't have time in this sermon to go into that, but that's something to come to understand about, whether it be in family... like the Days of Unleavened Bread. I'll give you an example. God expects us to respond to Him in matters of things that are in our control. Obedience has to do with matters in our control. Let's say in a family only one person, only the husband or only the wife, come into the Church and you come up to the Days of Unleavened Bread. How do you observe the Days of Unleavened Bread when God says to get rid of all the leavening in the house but one mate desires to continue to have leavening in the house? They want their bread; they want their toast in the morning. They're not following God's way; they don't believe in God's way and so what is in your control? Well, the principle being is it's not going to be a very happy house if you insist that everything is going to be done just your way... if you *force* God's way upon the other person. The principle being is you cannot force God's way upon the other person.

² Matthew 22:21/Luke 20:25

So the teaching of the Church has *always* been (I think some maybe didn't do it that way fully) that that which is in your control, in other words, *you're* not going to eat the bread in the house that week, and if there's a particular area or something you do and you're maybe at work or whatever it might be and you have a certain pattern of something you do; perhaps you have a certain area that you've taken and you've put some bread to make sandwiches, you just change your routine. So whatever is in your control you do differently, *you* obey God in that particular area. If there's something you have been buying in the past for yourself, that maybe your mate doesn't eat or whatever, you just don't buy it for that period of time. You make sure you get rid of that portion that would normally be yours or that which you would use. But you let them do what they want to do. You can't force God's way upon a mate like that. And people have made mistakes sometimes by doing some of those things. So the principle being is that God holds you responsible for what is in your control. That may not be the best example, but I think of different times where we have had to use that principle in different areas of judgement in life and it has to do with God holds you accountable for what is in your control.

If something's not in your control... and you do not control your mate. Some men think they control their mate. No you don't. Some women think they control their mate. No you don't. It's a marriage; it's a mutual agreed upon relationship in life and if one person sees the truth and the other doesn't it brings out a lot in their relationship and everybody has different circumstances. Some people have situations where both people are called – that's great and you work together in those things. If some people have a situation where one's called and one isn't then you have to work with that situation the best you can to obey God in everything that's within your control. But don't try to force this way upon them. You make a big mistake if you do that. You set an example, you treat them in a right way, you treat them in a better way than you ever have in your whole life because you come to understand principles of God's way of life that should be lived toward a mate in a way that you never understood them before. So you actually should become a better mate than what you were before and a better parent and so forth. Totally different subject, but the principles there about whatever is in your control, that's what God judges you by and the same thing is true with tithing.

Going on here...

This is a tithe of one's net income (after taxes). Tithing is not required for those who are full-time students...

Some out here don't understand that yet, but again, if a person is a full-time student you're not required to tithe. It's a biblical principle. There's a principle here about building your barn, becoming established; there are certain expenses, there are certain things you have to do. You're in debt. Most people going to college, you're deep in debt, you're not making a profit yet and if you have a job and you're making a little piddly amount...you might be working 20 hours a week, or whatever to survive in order to go to college, to add to because it's hard to get even the loans you need to be able to do it to supplement some of that stuff. So the principle being here – until you're done, until you're able to go out and have that full-time job and begin paying on that loan...then you begin to tithe, obviously, but before that the principle is and the teaching of the Church is that you don't tithe on small amounts that you're making if you're a full-time student. And if you're...

...receiving government assistance, receiving insurance disability, receiving unemployment, etc.

I was asked here recently and I pondered on this for a time because we've tried to apply this in different ways at different times having to do with pensions, not just retirement programs, but even different kinds of pensions that different governments in different countries... everybody is a little bit different. I

think we're (here in the United States) probably more diverse than most countries in the sense of so many different kinds of programs out here that companies have started and so forth and the point being is that some people... I've known some that have been able to save aside, they've had the kind of job where they have incredible retirement programs where they're almost better off than what they were when they were working. That's rare, but it does happen. That's a great blessing but there are principles about tithing there and about increase and about monies that are saved aside but I just want to get to the quick of this: anything having to do with any kinds of pensions, any kind of government programs like that or corporation programs, IRA's, anything like that – if a person is receiving of those things, the funds from those things, thankfully, God just showed me finally to make a ministerial decision that there is no tithes required. To get into all the ramifications, all the ins and out's about the programs and the differences in them and so forth and whether you tithe before you put it in, or whether you didn't tithe and all the other things that go into it becomes such a complicated nightmare and different things that different people do out there and programs that are there because there are just too many variances. And because of that I'm just going to make a flat sweeping statement that there is no tithe to be given on those things. If people desire because of being so blessed to give a certain kind of offering, that's their business between them and God, but as far as a requirement of 10% off of that – no.

Taxes are not in our control, but belong to the government to which we are all subject. We have no power over that portion of our income that is taken as taxes, and Jesus Christ said...

I just mentioned a while ago, Deuteronomy is a very concise book when you start reading in chapter 14 and some of the things having to do with tithes and offerings.

Deuteronomy 14:22 – again, starting out as we read earlier... **you shall truly tithe all the increase of your seed**, in other words of your sowing, your prosperity, the spirit being of your labour; **that the field brings forth year by year.**

Then in **verse 23** it goes into something else. In verse 23 something else begins to be addressed here and it says - **And you shall eat before the Eternal your God in the place which He shall choose to place His name there, the tithe of your corn, and of your wine, and of your oil, and the firstlings of your herds and of your flocks; that you may learn to fear/reverence the Eternal your God always.** What some don't understand when they read through something like this and especially in the world – they don't understand this is not the 1st tithe. This is a totally different subject now. It's jumped from one tithe into another tithe. It says there is a tithe that you're to give to God year by year, of all your increase and then all of a sudden it talks about a particular type of tithe here, **and you shall eat before the Eternal your God in the place which He shall choose to place His name, the tithe of your corn...** So do you give it to God or do you go eat it? Do you take it and go and use it? And what does this mean 'in the place He shall choose to place His name there'? Well, anyone that's been in the Church for a length of time – you come to understand what this means very clearly so. In the Church we understand it. The Holy Days, the High Days where God chooses to place His name; and if we understand how they did it in the Old Testament and when they brought... this is the main time of gathering for them and the main time for *them* that they brought in specific offerings to offer up before God above and beyond tithes; and also the handing in and the giving in of tithes as well.

And so in this particular case it's speaking of a tithe here where God says you can eat of it, you can partake of it, but He makes it very clear that of the 1st Tithe it's not yours, it was to be given to the Levite. But here's one that you can partake of and it has to do with how you're able to come together before God primarily at the Feast of Tabernacles, the main time of gathering for God's people. Also

there was different times as well when they have special occasions when they came together in in a big way. Just like Jesus Christ when He came into Jerusalem toward Passover, this was a big gathering of people as they were coming into Jerusalem; and this is what they were doing. They were coming together for a Feast time and it was at a Feast time that God says that you could come together then because there's a tithe you've been saving and you can rejoice before your God because of *this tithe* that you've saved aside. This isn't the tithe you give to the Levites, this isn't a tithe you give to God, this is your tithe to be used to rejoice before Him. So God has made a way for people to come before Him to grow, to worship, to draw closer to Him in a very unique way and it's through the 2nd tithe system. He's told you that you're going to save some money and you're going to come before Me and you're going to rejoice and you're going to buy things that you might not normally be able to have, to enjoy things you might not normally enjoy.

Right now it's a little more difficult with people coming together. I know this year, because of job situations, because of the economy and other things that are going on, but as a whole people who have those jobs, the full-time jobs, it's an amazing amount of what you're able to save up in a year's time when you come together to rejoice before God. That's why I'm really pleased to see the kinds of amounts that have come in of people who've given of those tithes, to help others who otherwise couldn't attend. So we're going to be able to help a lot of people this year, even more so because of some of those things.

But again here, He's showing another tithe, a second tithe that is to be saved aside. **You shall eat before the Eternal your God in the place which He shall choose to place His name.** And so just like this year here, there are specific areas that are sponsored Feast sites where people can go. If you stay at home because of finances and so forth that's another matter, you're not able to do that because of that and thankfully we have the internet where people can listen today; whereas in times past... Back in the time where our daughter was born we didn't have an ability to be connected to Big Sandy or some other Feast site. When I left Big Sandy, left the Feast site to be with my wife while Audra was being born we didn't have the ability of hearing sermons. It's an incredible blessing to be able to be at home...in real time here the sermons are being given, or at least one that's been given on that same day in Australia and New Zealand and by the time it's your time you are able to hear it. But for everyone else who can, God says you're to come together, you're to strive to come together before Him. And this is the primary means that you're able to do that. If you can't, then that's another matter, and God has made a way for you to still be able to listen.

And so again here, it says, **(verse 24) And if the way be too long for you, so that you are not able to carry it;** see back then, the tithe of the corn, the tithe of the oil, the firstlings of your herd and so forth... there are times they brought in some of their crops there, they brought in animals with them if they're close by. If it's too far to travel with them He said turn it into money or turn it into whatever so you can buy it there. Today we have no problems with that –everything's turned to money, we don't have to bring the chickens and the goats and the lambs and whatever else, because of the way society is today, it's a totally different world today; it's not an agrarian society like it was back there. So He says, **if the way is too long for you, so that you're not able to carry it with you or the place is too far for you, which the Eternal your God shall choose to place His name there,** again, that expression of wherever... and back then there was one location in the beginning – Jerusalem. That's where God chose to place His name. In time that changed and with what God gave us at the end-time here, especially in the time of Mr. Armstrong and the things God gave to Him to show Him how to keep the Feast of Tabernacles, as he Church grew around the world so did the number of different sites and locations to keep the Feast.

Verse 25 - Then you shall turn it into money, and bind up the money in your hand, and shall go to the place which the Eternal your God shall choose: And you shall bestow that money for whatsoever your soul, now King James says **lusts after**, well that just means **desires**, rightly desires (you might put that in there) because anything that is to be desired should be something that is right, proper. So **whatever your soul rightly desires, for oxen**, so it get's specific here, **for sheep, for wine, for strong drink**; you know, here's a good example... God shows that when it comes to alcohol it's a matter of moderation as it is with many things; moderation in life, moderation in dress, moderation in things that we're to live by in life in whatever time period or place we live. So things are to be done by moderation; and so it is with alcohol. It's perfectly fine to have wine or strong drink.

Some people have had religious teaching that you can't have any of these things because they don't understand what God has said about them, how they're to be used; **or for strong drink, or for whatever your soul desires: and you shall eat there before the Eternal your God, and you shall rejoice**, whenever I think about the Feast of Tabernacles, the beginning of the Feast – I think of what God tells us at the very outset. We are to go before Him and rejoice! He commands us to rejoice on the High Days, on the Holy Days, at the Feasts before Him. And so that's why these terms are being used, **in the place which He shall choose to place His name**; we understand what that means, has to do with the Holy Days, the High Days. We understand what it means when it says, **and you shall rejoice, you, and your household, And the Levite that is within your gates; you shall not forsake him; for he has no part nor inheritance with you**. They were to, candidly, provide a portion for them to be able to do that out of their portion. That's how it was set up in the Old Testament.

So again, the subject of tithing. There's a 2nd tithe that God says we're to keep aside, it's different from the 1st. It's interesting when you go into the Greek Septuagint; they understood when they were translating and the Greek Septuagint was being written they actually called these by a different name. The one example I know specifically is in verse 28 when it was referring to 3rd tithe, the Greek Septuagint says 'the second additional tithe'. The 2nd tithe is referred to as 'the first additional tithe'. So it means an addition to tithes that are to be given to God. So they even understood back then when they were translating that there are different tithes; there's an additional tithe; they call it 'the first additional tithe' in the Greek Septuagint. We call it 2nd tithe. That's our terminology in the Church and we understand what it's to be used for. It's not to be sent to the Church in the same respect like you would 1st tithe, *as a whole*. But 1st tithe is. It's to be used for God's work in whatever way God gives/deems it to be used. 2nd tithe is to be used in whatever your soul *desires* in order to observe the Feasts of God, primarily the Feast of Tabernacles when we have an occasion where we have 8 days to come before God and to... There is no time like it.

That's why some of you that have only been able to observe, because of our situation and because of our growth and because of some lessons that God wanted us to learn from some of that, what it means to dwell in booths, all the things we learn because of a difference in how some things were administered in the last couple of years. *This* year God is saying now we can come together for the full eight days and we're going to have that opportunity at sponsored sites. And so some of you that have only had an opportunity to come together and fellowship for four days... wait till you have eight days. Four is great...but it's going to be so much better. And God says that we can *learn* to reverence Him, to honour Him. We draw closer to God. When you draw closer to one another you draw closer to God, you develop bonds of relationships that are unique at a Feast site that you can't develop during the rest of the year; and especially in our condition today because we're so scattered. Those of you who are scattered in different areas where you can't meet Sabbath by Sabbath because of our scattering of what took place after the apostasy, you understand and appreciate this even more.

And so we understand those things in a very unique way and we *treasure* that time in a greater way and so those of you who experience four days last year...to experience the eight days this year and those of you who've never experienced a Feast... you can't understand the excitement that people have when they talk about the Feast until you've experienced it. We all go through that. We wonder, what's all this... people are talking about this Feast and these different places...and you can't know what you have never experienced. They can tell you about it, but until you know, until you've been there – then you know it. It's an awesome thing!

What an incredible system that God has established something here like this for us to be able to come before Him so that we have the means to do so. You know what human beings would do if He didn't do that? If it comes around to the Feast of Tabernacles time and all of a sudden we're to go there and if you haven't planned properly like you should have, like you need to, like God wants you to and like we tend to do as human beings, you know what would probably happen to all that planning? Some emergency. We always have emergencies or something else we feel like we need to handle and we go out and get it and all of a sudden it comes time for the Feast and we don't quite have enough for the full eight days, or we don't have as much as God wants us to have, to be able to rejoice more before Him.

He wants us to do well at the Feasts, not to have to scrimp. In some cases, some of you are going to have to scrimp because of some of your first Feasts...or because it's been a tough year...and we learn through that process as well. But if you have been blessed, it's a unique opportunity that God has afforded you to be able to rejoice before Him in a unique way and it's through the experience that you learn exactly what God wants you to learn. And it's about a relationship with Him that is unique through the Feast that you can't receive any other way. I am always in awe! Every Feast I become a little more in awe of God. I am dumbfounded so often by that which God gives to us Feast after Feast after Feast – of how rich they are spiritually and what we gain as we go through them, as we experience them; and every one is full, every one is rich indeed that God gives to us.

And so again, God has commanded us to set that aside. It isn't a suggestion; *it is a command*. It isn't an option to save 2nd tithe to observe God's Holy Days. It is a command as much as 1st tithe is a command to be given to God for the purpose of the work of God. 2nd tithe is for the purpose of the observance... it shows how *important* God's Holy Days are and what it means that if at all possible, if by all means that we can come together and if we are able to be so blessed, that we do it in the way God says to do it. He *wants* to give us that experience. He *wants* us to have that opportunity. As I have mentioned so often in times past – you cannot experience a spiritual time like those eight days as you can at any other time of the year – you can't receive the same amount on the Sabbath... that's just one day in the week.

You've got to go back out into the world this evening, or driving home from services you're going to experience the world. I got to experience the world yesterday driving in some of the traffic out there. I live in an area where I don't have to rush into town to a place of business, I can work out of my home. What an awesome blessing with the internet the way it is today, so I don't have to get in that 8:00 traffic or whatever it is that some of you have to get into and have to fight some of those battles that are out there. When we were driving in from the airport, all the traffic... I don't have to experience that week by week and see the selfishness people have. And you know what I'm finding because I don't have to experience that day by day? It's a little easier for me to back away and let somebody in on some of those entrances out there. I kind of enjoyed that. Because I don't have to do it day by day. But when you do it day by day you get caught in something where it's like a rat race out there and you get *caught in* the way everybody else is and after a while you're doing it.

What an incredible blessing that God gives us eight days, day after day after day of hearing sermons, of being fed on a spiritual plane where you don't have to mingle with this world, where you don't have to go out there and rub shoulders with the world. It's an escape, in a way, from the world and it's an ability to drink in of the way God desires and has planned for His Millennium to be in time; of a rich world; not filled with the kind of congestion and chaos and sickness and perversion that's out there. You're able to be together with each other. What an incredible opportunity! What a rich thing when you come together; like on a special occasion, just like here in Minneapolis. You don't get to see each other every Sabbath. Some of you live far away... eight hours from Winnipeg, that's a long drive to get down here. Some of you have driven three hours, four hours or more. Incredible! And so you *can't* get together every Sabbath, it's a hardship, it's too difficult, it's too expensive. What a blessing when you're able to do this. But what a blessing when you can do this for *eight days in a row* and not be mingled with the world. And that's what it's all about, it's about the Millennium, the Millennial setting *away* from this world, *out* of this world and the richness of that then with the sermons we receive we get stronger.

You don't experience a time like that as any other time of the year where you are strengthened in a way that you aren't in the rest of the year. You can't, it's impossible, and God pours out more of His spirit – eight days in a row! And you have the opportunity to fellowship with people of the same mind. You don't get that during the week. You're going to go out here tomorrow and you're going to have fellowship, or you're going to be around people who are not a part of this...or the next day. Somewhere along the line here between now and next Sabbath you're going to be mixing with other people out here and it's not going to be a bed of roses. There are going to be situations that aren't enjoyable. You're going to have things that you receive out there that haven't been enjoyable, experiences that you didn't like. But at the Feast of Tabernacles day after day after day it's kind of a rarity sometimes to run into problems, to run into a bad situation; and you have each other, you have *more* of each other because more of you are able to come together at the Feast of Tabernacles.

What an incredible experience! ..And all because God said obey Me; obey Me, you have an additional tithe whereby you obey Me and I will bless you, I will bless you and you will learn to reverence and honour Me. We do. We draw closer to God at that time. We're able to receive more of God at that time than any other time of the year. I receive more strength and more power and more from God at that time of the year (actually I'm already receiving it because God lets me prepare for some of that in advance) but I receive more when delivering it, when giving it than any other time of the year. And I can't give that to anybody; but I experience it, it's unique to me just as it is unique to you in your relationship with God. And so through time your relationship with God becomes stronger and stronger, Feast by Feast, stronger and stronger, greater and greater. And I can't wait until this year's Feast to share with you some of the things that are coming. So again, God says, **whatever your soul desires**.

Verse 26 - And you shall bestow that money for whatsoever your soul desires/rightly desires, for oxen, for sheep, for wine, for strong drink, for whatever your soul desires: and you shall eat there before the Eternal your God, and you shall rejoice, you, and your household, And we understand that in a far greater way today because for us the main eating is that which is spiritual, the main drinking in and eating, we learn, is that which is spiritual that God gives to us that's so great, that's so awesome.

I also want to read about 2nd tithing from the website.... its listed here as **'Tithing, 2nd Explained'** on the FAQ.

The second tithe is an additional tithe of one's net income and is saved by the individual each year for use in joyously (and zealously) observing God's Holy Days. Instruction concerning this tithe is

found in Deuteronomy 14:22-26. This 2nd tithe is used primarily to keep the Feast of Tabernacles which is outlined in Leviticus 23, but it can also be used to come together in fellowship during the Passover season as well as during Pentecost.

So during Passover and the Feast of Unleavened Bread; it can be used at that time. We don't observe it as long for that period of time, we have some locations where people come together because of the Passover and that 1st High Day on occasion. You can use that money for that. During Pentecost there are special areas and times, especially in Europe; I know they come together at a special time because that's generally when we're there for Pentecost... and are able to use it for those occasions. You cannot use it for the weekly Sabbath though; it's for the High Days, for the Holy Days. Every once in a while we have those questions. Going on with the answer in the FAQ:

The Feast of Tabernacles is an annual festival during which the whole church has typically come together in specific, appointed locations where large numbers of members have been able to worship and rejoice before God during this period of time.

In the Feast of 2008, primarily due to the growth of the Church by nearly 300% over the preceding eight months, the traditional observation was changed. Our inability to adequately organize a large Feast observance, as we had traditionally done in the past, led to the need to improvise while keeping obedience to God as our first objective.

That has to always be first in our life.

Many new people did not have the financial ability to attend a larger organized Feast due to the fact that they, as new members shortly prior to the Feast, had not kept 2nd tithe for the entire previous year. Therefore, the Feast was organized in a new manner. Half of the Feast was observed in the homes of members and the other half in regional areas located closer to members than was traditionally done in the past. The reduced travel, with reduced funds, enabled people to better stretch their available finances to observe part of the Feast with other members.

During half of the Feast, members and families remained in their own areas. They observed the Feast in a similar manner as they might observe the weekly Sabbath from their homes if they were unable to gather with a local congregation on the Sabbath. In this manner, they were able to listen to the sermons given on each day of the Feast just as they would be able to listen on a weekly Sabbath.

During the other half of the Feast, most members were able to come together in fellowship with others in regional areas located closer to them (rather than larger, more distant locations as in the past). This overall change in the traditional observation of the Feast enabled a larger number to come together to rejoice before God in the Feast of Tabernacles, although in scattered locations.

This change also enabled many long time members to share larger portions of their normal 2nd tithe with others whom God is calling into the millennial reign of Jesus Christ that is pictured by the Feast of Tabernacles itself.

We learned a spiritual lesson through going through that in that respect; that that's what it's all about and that's what it pictures; and so in order to be able to do that... what an incredible blessing.

For three months after the Feast of 2008, all members sent in a portion of their 2nd tithe in order to continue helping in the calling of new people into the new millennial period that is now coming.

And so we used an incredible large amount of money that went into googling and other things and some of you are here because of that in some of the scattered areas out here. You have opportunity to go on into a Millennial period.

Beginning in February of 2009, all members have been asked to stop sending in any portion of their 2nd tithe...

So these things have been announced and I mention this because I have heard that some have not saved 2nd tithe and I think, "Why not? It's a matter of an obedience to God, it's a command." And I have talked about these things in times past – that it's a law, it's a requirement from God as much as 1st tithe is.

Beginning in February of 2009, all members have been asked to stop sending in any portion of their 2nd tithe in order to keep it for the observance of any of God's annual Holy Days that some or most may yet have the ability to observe. Since the revelation of the 50th Truth, the fulfillment of all things has moved forward by eight months. God has not revealed the specific timing or exact location for the actual fulfillment of the destruction that will result from the blowing of the Second, Third and Fourth Trumpets. How future events affect the ability to observe Holy Days is not now known, so we will seek to be as wisely prepared as we can be for any eventuality.

So again here, the point is you save 2nd tithe, that's what God requires. How it is used may vary, may change with time. Primarily it's to be used through time to come together and rejoice before Him. I'm going to add to this one last section here that I want to make comment about. I'm reading a portion of a letter, not all of it is going to go out to everyone who has requested 2nd tithe assistance so that everyone is aware of this; and that's why even excess 2nd tithe, it's always been asked, the matter of wisdom here is to send it to the church to be administered by the church as a whole, not by individuals.

There are different factors that have led to this year's decisions and they vary depending on your work situation, size of family, times since baptized, faithfully saving of 2nd tithe and obvious evidence of any sacrifice in order to save funds for the Feast (other than 2nd tithe).

These are all factors that have to be looked at when it comes to helping and how to disperse and how to fairly give what God has given and what is there to be given.

It has come to our attention that some have not known about the responsibility to save 2nd tithe for observance of the annual Holy Days of God. This is unfortunate, as tithing; even that of 2nd tithe is mentioned from time to time in the context of some sermons and it is clearly covered in the topics section of the FAQ of the church website under '**Tithing, 2nd Explained**'.

The responsibility of obedience in tithing is a very clear command from God and one that most people are brought to address very early in their calling.

If you are one of those who have not saved 2nd tithe as God commands, even if out of ignorance, then now is the time to repent before God of such oversight and disobedience.

Whenever you come to understand whatever it is that God tells you, what do we do? We repent and repentance means change; so we're to repent.

...then now is the time to repent before God of such oversight and disobedience.

Because that's what it is.

Having said that, it is for this reason that some cannot be given 2nd tithe assistance as this would be in conflict with God's law to give such help under such conditions.

I don't enjoy writing this; I don't enjoy having to administer it, but I have a responsibility before God because it's what's right. Okay? So, I know we understand that, there's a spirit that we live by and sometimes having to administer some of those things isn't an enjoyable part because of human nature, because of life and so forth, but it is right to do.

When one learns of an area in life where repentance is necessary then one repents and in this case, after repentance, all 2nd tithe should be faithfully put aside for a future observance of God's annual Holy Days. Perhaps we may have another year in which to observe God's Feast of Tabernacles before Jesus Christ returns, but even if not, those faithfully saved tithes can still be used to help in the calling of millions into the new Millennium.

So I hope we all understand 1st and 2nd tithe. It also goes on to explain something about 3rd tithe. There is a 3rd tithe system that God gave to Israel. There is a 3rd tithe system that we kept within the Church for years and years and years until we finally came to a point in the 70's. I was in Ambassador College at the time... must have been '72-73 when Mr. Armstrong began to address it for Great Britain at the time. Parts of Europe; because of their system of taxation and the things that were happening at that time; and because of government programs and some of them becoming more social than others in the sense of being able to help give to those people who had need, 3rd tithe had to be addressed. Within the Church we had situations where the widow or the fatherless or different people, or people who were out of work at a particular time, or something happened to them, an illness, a sickness or something, an injury; and there wasn't any government help there if they didn't live in those countries.

3rd tithe was set up for Israel as a part of a government function in the sense of how tithes were collected and how tithes were dispersed. They were collected at that time, even by areas of communities and they were the ones to administer it. Basically, it was an administrative function of government, *not* of the Levites in the sense of the Levites doing the work of the temple and so forth or things to do with the 2nd tithe in coming in. It was administered in various areas, various regions and it doesn't get specific how that was set up in there but it was not done from Jerusalem, it was not done like the 1st tithe was sent in.

In the Church later on in time, Mr. Armstrong established 3rd tithe which was something that was paid every 3rd year. I don't want to get into all the stuff but there's a 7 year cycle of time; 50 years total, 50 – Jubilee year, but every 7th year was a free year so on the 3rd and 6th years of tithing people would actually give in another tithe, a second additional tithe like the Septuagint said; or for us we called it 3rd tithe. That was sent in because the government wasn't doing its job, it wasn't obeying God obviously, and the way the world is today, anyway... so Mr. Armstrong established this in order to help people in the Church who had that need. And so there was actually that system set up and funds were set up to be sent out through the local ministry... People would talk to the ministry in local areas and if they had

certain needs, things would happen in their life, whatever it might be, different widows and so forth received assistance, or people who were given monthly help because the government didn't give social security to some of the people in some of those cases that really needed help. Or things of housing that people needed, or whatever it might be; transportation... now I remember going out and trying to help buy cars for some, some of the women in the Church, ladies in the Church that needed help to be able to try to get a job, or to be able to do things for their family or whatever it might be. It wasn't a new car, but we tried to find dependable cars. Those monies were used in those areas to help out.

And as time went along, like in Europe, they had a lot of programs you could get; housing programs and other things were beginning to be set up. In the mid-70's it started to get better here in the United States but we still had the 3rd tithe program and Mr. Armstrong, to my recollection, I know that it was addressed in many different nations, Australia, Europe where they were not to send in 3rd tithe anymore because the government was actually fulfilling through taxation what they should have been doing all along anyway...long and short of it.

I think Mr. Tkach addressed that for Canada. I may be wrong about that but I think He addressed it for Canada, the 3rd tithe; but the United States still had it for a time and I don't know if it was ever addressed here until the scattering took place; but I know with United, we addressed it in the ministry very early on and it was not something required anymore as far as the Church because of the same reasons. There was help out there in the world. It might not be the kind of help we'd like to have; it might not be the kind of money we were accustomed to before maybe an injury, or before our retirement, or something else that might happen in our life where we couldn't work anymore, or whatever it might be, but it was help. And the same thing with the church, it was help, but it wasn't maybe what we were accustomed to or what we'd like to be able to have to survive, but it was there to help us to survive. And the same thing is true in government. There's that help, but anyway...housing and different things came along and so it was no longer required by the Church.

So we have *only*, in the Church of God, 1st and 2nd tithe that are required by God – *always*. The other was an administrative thing in the sense, again, of taking care of situations when the government wasn't providing that or it wasn't being done by the government like it should be. It was more of a government function.

That's 1st, 2nd and 3rd tithe spoken of. 1st and 2nd tithe are required by God; it's a matter of obedience to God and if you don't do *both faithfully you are not blessed and not only are you just not blessed* – God will intervene in your life with things that aren't nice. He calls them curses. The world gets by with certain things, the Church and people in the Church do not get by. It has to do with your most basic and beginning relationship with God and an attitude of mind toward God. It may be tough, it may be hard – we have gone through things in our lives financially that are difficult in the beginning. Are they battles sometimes? Absolutely! But you put God first and this is where you learn in a very great way to do what you must do before God in order to obey God. There's nothing else more important in life...and as you continue to go through those things you learn valuable lessons that will help you in other battles later on in life. You can't place a value on those things.

I want to address one other thing. Not only are *tithes* required but I read from time to time in Deuteronomy 16 and generally we read Deuteronomy 16:16 from time to time on Holy Days where it says; **three times in a year**; it's divided up into three *seasons* of the year is what it's talking about. We know the first season is the period of time of Unleavened Bread. We have two High Days. There's another season – Pentecost; and then the fall season where we have Trumpets, Atonement, the Feast of

Tabernacles, the first day and then The Last Great Day. So there are four Sabbaths then. And so basically 7 specific times in a year, **but three seasons** (that's how it's stated here). Just before that it went through and explained all the High Days, **shall your males appear before the Eternal your God in the place which He shall choose, In the Feast of Unleavened Bread...**so it spells it out...**in the Feast of Weeks and in the Feast of Tabernacles;** in other words, in the fall season, **and they shall not appear before the Eternal empty;** New King James says, **empty handed** – that's what it means. And so **every man**/every person; and we understand in the Church when we come along, with time – it's every baptized person; and we have a unique relationship with God. At that time there was a different system set up in the way of how God accounted responsibility in the family with the Israelites and so forth. But it says here, **every man shall give as He is able according to the blessing of the Eternal your God which He has given you.** And so it's not a matter of an option. God says to do this 7 times in the year and it's a private thing between you and God. It's not based on a percentage.

So again here, just a matter of letting people understand there are certain things in a relationship with God that we must understand that have to do with obedience and His desire is to bless us. But those blessings depend on our response to Him and this is where they first begin to be measured. For us, they begin to be measured by something that's so close to us that regulates our daily life – money, our productivity, what we have. And that's a very powerful thing whereby God has chosen to teach us, that He began with Abraham, Isaac and Jacob and all through time.

With that we'll conclude this particular series here.

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