

Tithe: Roadblock to Heaven

Will You Rob God?

Material needs—food, shelter, clothing—preoccupy most human thought and effort. In their absence or lack, little else will occupy one’s mind and time. But Jesus said not to be anxious about this:

“For all these things the Gentiles eagerly seek after, for your heavenly Father knows that you have need of these things. But seek first the kingdom of God and His righteousness, and all these things shall be provided to you.” (Matt 6:32-33 SWB¹)

In the context of our material needs for survival and comfort, what exactly did Jesus mean when he commanded, “*Seek first the kingdom of God and His righteousness*”? Much teaching in the church rightly holds to a principle of generosity with material possessions, that God might multiply it back to you. A favorite Bible story in support of this teaching is Elijah and the Gentile widow of Zarephath, where she depleted the last remains in her jars of flour and oil to feed Elijah, and God did not allow her jars to remain empty. (1Kings 17:10-16) Unfortunately, such church teachings are sometimes not so veiled efforts to manipulate generous giving to the church. The veil is finally removed when such teachings invoke Malachi:

"Will a man rob God? Yet you are robbing Me! But you say, 'In what way have we robbed You?' In the tithe and the offering. You are cursed with a curse, for you are robbing Me, the whole nation! Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the LORD of hosts, "if I will not open to you the windows of heaven, and pour out for you a blessing until it overflows." (Mal 3:8-10 SWB)

Pastors may even try to hide their real motivation by saying their only concern is that the finances of their church members not become subject to a curse from God. This becomes a fear-based teaching that fails to properly and accurately represent Malachi as a prophetic writing that is first and foremost about the service of worship to God. In other words, Malachi’s *worship* context is completely ignored and dismissed in the more immediate priority to propagate Old Covenant tithing upon the New Covenant church as a biblical requirement that will secure God’s blessing. This is a very sad abuse of the Bible!

The Priority of Volition

The primary New Testament discourse about financial giving is found in chapters eight and nine of Second Corinthians. To fully understand this discourse, it is important to recognize the revelation Paul received in Macedonia and how that revelation translated into his own understanding about financial giving in a New Covenant context. In AD 56, near the end of his third missionary journey, prior to departing from Ephesus to go to Corinth via Macedonia (cf. Acts 20:1-2), Paul had already been prodding the churches, via his earlier letters and whatever apostolic influence he could muster, to let go of their money for the sake of the church in Jerusalem.

¹ Staurós - The Wooden Bible® (SWB) is an unparaphrased English translation by S. A. Goodall.

Pauline compulsion is clearly evidenced by the imperative commands to the church in Corinth (1Cor 16:1-2), which Paul had written from Ephesus in early AD 56, and which had already been directed toward the Galatian churches. Paul knew that most people were tight-fisted with their money, as most have always been and remain today. He knew that most people could nod their heads in affirmation, and even talk a good line, but then be less than likely to follow through when it came right down to opening their wallets. It is especially probable that Paul doubted the hearts of Asian and Balkan Gentiles to have any affections at all toward the far-away Jews of Palestine, even though they were spiritual brothers and sisters in Christ.

But in Macedonia, in late AD 56, Paul personally witnessed the overflowing enthusiasm of the Macedonian Gentile-Christians for the sake of the financial offering to the Jewish-Christians in Jerusalem. Because of this, a shift took place in Paul's outlook on financial support for the church. He was now able to see that the Lord Himself was working among these Gentile believers, and he was able to see that the Lord did so by changing hearts, propagating affective zeal for the financial offering on behalf of the saints in Jerusalem (2Cor 8:3-4). This divine working was quite contrary to the pseudo-Mosaic *commandments in decrees* (cf. Eph 2:14) with which Paul had concluded his earlier letter (1Cor 16:1-2). He was also now able to see clearly that financial giving by members of the church can and indeed should be volitional from the heart, by the working of the Lord, wherefore his own earlier compulsory *commandments in decrees* had been effectively superseded.

Paul was so moved and so convinced by this new revelation, that in 2Cor 8:8-10 he would rescind and amend the earlier commandments of 1Cor 16:1-2, and in 2Cor 8:11 he would replace them with a new command, the only imperative verb in all of chapters eight and nine, a new command that could now stand upon the working of the Lord Himself: "*Complete the doing.*" In other words, commanded Paul, "Complete what the Lord began!" In addition, Paul would invoke the only two biblical uses of the important term *authairetos* (2Cor 8:3, 17), which means "*of one's own accord,*" in order to emphasize the priority of true volition relative to financial giving and to replace the earlier scheme of compulsion, which he had propagated through his own pseudo-Mosaic *commandments in decrees*.

Not coincidentally, then, Paul's revelation and epistolary corrections through the divinely bestowed zeal of these Macedonian Gentile-Christians is an absolute biblical refutation of manipulative church teachings that are self-serving and propagating of compulsory giving upon members of the New Covenant church. It is no accident that in all his writing, Paul never mentioned even once the Old Covenant tithe. He wouldn't touch it with a ten-foot pole. Whether it be the full Old Covenant Levitical tithe obligation or even a passive inference of obligation to give money systematically to support a vocational class of ministers, Paul would surely have said *anathema* and μή γένοιτο!

Jesus on the Tithe

But was Jesus thinking about the Mosaic *tithe* requirement when He commanded, "*Seek first the kingdom of God and His righteousness, and all these things shall be provided to you*"? Or, more to the point, is the Old Covenant *tithe* requirement also a New Covenant requirement? To answer this, let's investigate what Jesus had to say specifically about the *tithe*:

³⁷Then when He had spoken, a Pharisee entreated Him, in order that He might eat with him; and after entering, He reclined. ³⁸And after seeing, the Pharisee was shocked that He was not first washed before the noon meal. ³⁹But the Lord said to him, "*Now you*

Pharisees clean the **outside** of the cup and the plate, but the **inside** of you is filled with thievery and evil. ⁴⁰Fools! Is not the One after making that which is **outside** also [the One who] made that which is **inside**? ⁴¹**Nevertheless**, give the things **being inside** as alms, and behold all things are clean in you. ⁴²But woe to you Pharisees! For you **tithe** (ἀποδεκατόω) the mint and the rue and each garden herb, and you **bypass justice and the love of God**. But it is necessary to do these things and **to not neglect** (παρίημι) those. ⁴³Woe to you Pharisees! For you love the front seats in the synagogues and the greetings in the marketplace. ⁴⁴Woe to you! For you are as unmarked graves, and the men who are walking above do not know.” (Luke 11:37-44 SWB)

The theme of this Lukan passage is the divine creation of “*all things clean in you*,” in that place “*inside of you that is filled with thievery and evil*.” In 11:39, Jesus began by using the adverbs **outside** and **inside**² to compare our Pharisaical human propensity to “put on airs” for the sake of *outward* appearances—i.e. self-righteousness—while being blind to the fact that we are all filled *inwardly* with every sort of evil motivation of the heart. In 11:40, Jesus called this kind of self-deception the mindset of fools, and He again used the same adverbs **outside** and **inside**, this time existentially,³ in reference to God the Creator, the former meaning “*in the physical*” and the latter meaning “*in the spiritual*.”

In the context of this passage, Jesus was contrasting the current earthly and spiritually dead reality of unregenerate human beings with the coming post-resurrection heavenly and spiritually living reality of the Spirit-regenerated children of God, those who will become “*obedient from faith*” (Rom 1:5, 16:26) into organic spiritual union with Him, that is, “*in Christ Jesus*.” In so many words, Jesus was saying that the One who created you in the physical is the One who can create you in the spiritual.

In 11:41, Jesus signaled to His hearers a transition in His discourse by using an adverbial conjunction that is common to the writings of Luke and Paul, but relatively uncommon otherwise. This is bolded in the text as **nevertheless**.⁴ Jesus used this contrastive marker to signal His rhetorical shift from the preceding propositional statements of 11:39-40 to His imperative commandment, “*Give!*” The significance in this command is the inference that God’s creative work on the inside of a person requires a cooperative act of subjected human obedience. In His command, Jesus used a participial form of the rare (hapax legomena, one NT use) existential compound stative verb *en-eimē*, which is bolded in the text as **being inside**.⁵

² The NT uses of the adverbs ἔξωθεν (*exōthen*, means “*outside*”; 44 LXX, 11 NT) and ἔσωθεν (*esōthen*, means “*inside*”; 24 LXX, 12 NT) are almost exclusively by Jesus. Cp. Matt 7:17, 23:25-28; Mark 7:15-18, 7:21-23.

³ The adverb *existentially* and the adjective *existential* relate to *existence*, as in one’s state of being. Jesus was contrasting the *existential* dichotomy of the observable physical condition with the invisible spiritual condition of mankind, and God as the Creator of both the physical being and the spiritual being.

⁴ πλήν (*plein*, 2 LXX, 27 NT, 15 Luke), which is used as a colloquial “marker of something that is contrastingly added for consideration. ... *only, nevertheless, but*” (BDAG, p. 826.1b)

⁵ ἔνειμι (*en-eimē*, means “*being within*”; 6 LXX, 1 NT) is formed from the stative verb εἶμι (“*to be*”), which is prefixed with the dative preposition ἐν (“*in*”). Thus, “εἶναι ἐν ... to be in a certain state.” (Perseus) In other words, ἔνειμι carries the connotation of one’s state of existence. The clear context of ἔνειμι in 11:41 reflects the inner-spiritual state of being. ἔνειμι is often represented with the abbreviated form ἐνι (*enē*; 2 LXX, 6 NT). [“ἐνι = ἔνεστι.” (Moulton & Milligan, p. 215) “ἐνι, for ἔνεστι, ἔνεισι, ἐνέσται; v. ἔνειμι.” (H. G. Liddell, p. 567) “ἐνι (for ἔνεστιν) to be or exist in a certain context, *there is*, in biblical literature only with a negative οὐκ.” (BDAG, p. 336) Paul used ἐνι five times, and he demonstrates rather clearly in four of these uses that the context is that of *spiritually-spoken worship “in Christ Jesus*.” (Gal 3:28 and Col 3:11) The only other NT use of ἐνι is in Jas 1:17,

This compares with Luke's use in Acts 13:42 of the participial form of the related (hapax legomena, one NT use) existential compound stative verb *ex-eimē*, which means to *exit being*.⁶ The context for the passage in Acts was *spiritually-spoken worship* to God, and this seems also to be Jesus' context in this passage in Luke, particularly 11:41: "*Give the things being inside as alms, and behold all things are clean in you.*" Much prophetic and narrative discourse in both the OT and the NT Gospels was pointing to a future fulfillment. This was especially the case for the teachings of Jesus, the *great prophet*. (Deut 18:18; Luke 7:16) Perhaps the original source for this Lukan passage was also Paul's source for his vernacular usage of *panta* ("*all things*") in the Romans context of *spiritually-spoken worship*.⁷ In any case, Jesus is exhorting here, in so many words, "Give what is spiritual," that is, "Give what is from God." It is not difficult to see in this Lukan passage a certain Pauline context of "*the 'in the hidden' Jew [Jesus] and circumcision of the heart in the Spirit [subjected believer]—not in the letter—from whom the praise [is] not from men, but from God.*" (Rom 2:29 SWB)

With this pretext, let's turn to Jesus' reference to the *tithe* in 11:42. Two verbs in this statement (11:42a) and exhortation (11:42b) are particularly germane to the meaning that was being conveyed by Jesus, which have been bolded in the text as **tithe** and **neglect**.⁸ As in 11:39, Jesus was clearly using the *tithe* in the context of an outward demonstration of self-righteousness. Additionally, Jesus was referring in this statement to the hypocrisy of the Levite Pharisees, that their only interest in their own tithing was to raise herbs that would season and accompany the meat, grains, and vegetables that they received in tithes from the other eleven tribes of Israel. In this manner, the Pharisees themselves consumed their own *tithes*. In other words, their *tithes* were not for sacrificial offerings to God, but for the gratification of their own appetites as culinary accompaniments to the sacrificial offerings from the herds and produce of

where he reflects the existential spiritual union with "*the Father of Lights, beside whom there is-within no change or shadow of turning.*"

⁶ ἔξειμι (*ex-eimē*, means "to exit being"; 3 LXX, 1 NT) is formed from the stative verb εἶμι ("*to be*"), which is prefixed with the genitive preposition ἐκ ("*from*"). For the discussion of ἔξειμι, see the EXPOSITION titled "Evangelism of the Lost - A Misnomer, Part 1" in the exegetical footnote for Rom 1:19, in *Romans-The Lost Gospel*.

⁷ πάντα (*panta*, plural adj. means "*all*") The articular substantival term τὰ πάντα (*ta panta*, means "*all things*") is used two time in Romans: first in v. 8:32, πῶς οὐχὶ καὶ σὺν αὐτῷ τὰ πάντα ἡμῖν χαρίζεται ("*How will He not also with Him freely give all things to us?*"), and second in v. 11:36, ὅτι ἐξ αὐτοῦ καὶ δι' αὐτοῦ καὶ εἰς αὐτὸν τὰ πάντα ("*For from Him and through Him and to Him [are] all things.*") τὰ πάντα (*ta panta*) in v. 8:32 is an anaphoric to the anarthrous πάντα (*panta*) in v. 8:28, τοῖς ἀγαπῶσιν τὸν θεὸν πάντα συνεργεῖ εἰς ἀγαθόν ("*In those loving God, all things work together for [intrinsic] good.*"), and πάντα (*panta*) in v. 8:28 is anaphoric to κατὰ θεὸν (*kata theon*, means "*according to God*") in v. 8:27, which is anaphoric to τὸ (*tō*, means "*the*") and τί (*tē*, means "*what?*" or "*which?*") and καθὸ δεῖ (*kathō dei*, "*according to what is necessary*") in verse, v. 8:26. Thus, τὰ πάντα (*ta panta*) refers ultimately to the believer's prayer "*from faith*," that is, the "*obedience from faith*": "*In this way, the Spirit also bears our burden with us to empower us in our weakness; for the rhema which we should pray according to what is necessary we do not know, but the Spirit intercedes with unknowable groans.*" (v. 8:26)

Paul was saying that the "*all things*" (vv. 8:28, 32; 11:36) that "*work together for good*" (v. 8:28) are equivalent to the "*unknowable rhema intercessions*" of the believer's Spirit-empowered prayers (v. 8:26), which are done "*on behalf of the Saints*" (v. 8:27), and which are "*according to God's end-purpose*" (v. 8:28). This is the full meaning of τὰ πάντα (*ta panta*) in v. 11:36, which is Paul's closing thought in his hymnal on "*The mind of the Lord.*" It is with this purpose and understanding that τὰ πάντα (*ta panta*) also serves as Paul's contextual entry point for the denouement to his entire letter; that is, vv. 12:1-2, "*spiritually-spoken worship.*"

⁸ ἀποδεκατόω (*apo-dekatoō*, means "*to tithe*"; 6 LXX, 4 NT, 2 Luke) is the only lexical reference to the tithe in the NT, and is always used in a negative context relative to self-righteousness.

παρήμι (*parē-eimē*, means "*to disregard*" or "*to give up*" or "*to neglect*"; 20 LXX, 2 NT, also Heb 12:12), a compound form of the existential stative verb εἶμι ("*to be*"), which was prefixed with the accusative use of the preposition παρά ("*alongside*") as a marker of position; carries the existential connotation "*to exist alongside.*"

the other tribes.⁹ Because of this hypocrisy, Jesus said these Pharisees were “*bypassing the justice and love of God*,” which was to say that they were “*transgressors of the law*” (Rom 2:25-27).

The justice and love of God—that is, the fulfillment of the law—are only accomplished in sacrificial spiritual union with Christ. (Rom 10:4) Jesus was saying here in Luke 11:42 that God demands worship in Spirit and truth (“*It is necessary to do these things.*”) and not some hypocritical outward striving for self-righteousness (“*it is necessary ... to not neglect those things* [that is, the law].”) His use of the existential compound stative verb *parē-eimē* in the term “*to not neglect*” at the end of 11:42 was to infer that their existence was outside of the law of God. In so many words, Jesus was saying here, “It is necessary for you to do what is righteous and to ‘*cease being*’ unrighteous.” He said, in effect, “Worship God and ‘*cease being*’ transgressors of the law!” To “*do these things*” is to cease being a transgressor of the law. This is also Paul’s entire message in Romans.

Jesus was being completely sincere in this passage. He was not being judgmental (John 3:17, 12:47) or condescending to the Pharisees. He was simply stating the truth by describing their dead spiritual condition. Yet, because of their self-deception, he was indeed calling these Pharisees out in a very big way. Jesus finishes by first calling out their lust to have an honored position among men in 11:43, and then by differentiating between the living and the dead in 11:44, telling them that they were spiritually dead and without a name among those who are living above. In this passage, Jesus clearly has in mind a post-resurrection potential for a certain existential state of being that fully accords with life and with the law of God. What then does this undergirding theme of life and fulfillment of the law have to do with the *tithe*?

Old Testament Tithe

The Greek verb *apo-dekatoō* (“*to tithe*”) is glossed from the Hebrew verb עָשָׂר (*ah-sar*, means “*to give a tithe*” or “*to receive a tithe*”; 10 MT), used the first time in Gen 28:22, where Jacob established a stone monument to commemorate his *Jacob’s ladder* dream at Bethel and he vowed to give a *tithe* to the Lord. The cognate Hebrew noun מַעֲשֵׂר (*ma-ah-seir*, means “*a tithe*” or “*a tenth part*”; 32 MT) is first used in Gen 14:20, where Abram gave a *tenth* of the booty, which he took from the defeated kings, to Melchizidek, who was “*the king of Salem and the priest of the most high God.*” (Gen 14:18) Therefore, the concept of the *tithe* is clearly pre-Moses.

However, it is vital to bear in mind here that these pre-Moses tithing examples were heart-driven and not compulsory. Abraham and Jacob tithed joyfully and with gratitude. There was no legal *tithe* requirement from God or *tithe* quid pro quo with God. In contrast, the most prolific use of the *tithe* in the OT is for the mandatory support of the Levitical priesthood as required by the Mosaic law (e.g. Lev 27:30-32, Num 18:21-28, Neh 10:38-39). Specific reference is made to the support of strangers, orphans, and widows with the *tithe*, during the “*year of the tithe*” every three years. (Deut 26:12) Samuel also commanded the ancient Israelites to pay an additional *tithe* to the king. (1Sam 8:15) These distinctions

⁹ This is not unlike the tithing in the modern church, where congregants sometimes may feel entitled to make demands on church leaders to provide services to them out of their tithes, ranging from certain amenities on Sunday morning to sophisticated counseling and social services relative to their own family and life challenges. This is also not far removed from the not so uncommon church funded and self-appointed benefits and perks enjoyed by some vocational clergy, which are beyond their authorized salary and payroll associated costs. The net effect of such practices is to make the tithe of such professional ministers nothing more than a form of directed tithing that essentially multiplies back to them, effectively “*bypassing the justice and love of God.*”

are important in distinguishing the New Covenant concept of volitional giving, as forecasted by Abraham and Jacob, from the Old Covenant concept of compulsory tithing, as mandated by Moses.

Foretelling New Covenant Worship

The Old Covenant required a *tenth* of all of one's produce and earnings (first fruits) for the support of the temple and the Levitical priesthood (Heb 7:5). But the author of Hebrews articulated a new reality:

And it is clearer still that according to the likeness of Melchizedek, another priest arises, who has become not according to the law of a fleshly commandment, but according to the power of an indestructible life. (Heb 7:15-16 SWB)

Jesus, our great High Priest (Heb 4:14) according to the order of Melchizedek (Psa 110:4, Heb 5:6, 10, 6:20, 7:15, 17), makes three of the four references to the *tithe* in the NT, two in the context of "Woe to you Pharisees!" (also, Matt 23:23) and one in the parable of the Pharisee and the tax-collector (Luke 18:12). Clearly then, Jesus viewed the payment of the *tithe* as a futile striving after self-righteousness in the same context as Luke 11:37-44. For this reason, Jesus was very antagonistic toward the *tithe* and the self-righteousness that it represented.¹⁰ But Jesus never denigrated the law of God. He always affirmed the law of God as necessary to fulfill. This was exactly His point in 11:42.

However, Jesus also knew that the law of God could never be fulfilled under the Mosaic administration. He knew that the law of God could only be fulfilled in Him (Rom 10:4) under the coming Spirit administration (Rom 8:2) in the believer's Spirit-enabled prayers of *unknowable groanings* (Rom 8:26). Jesus Himself affirmed this new dispensational reality for national Israel when He appeared before the eleven apostles and those with them on the evening of His resurrection in AD 33 as the two from Emmaus were testifying to them. Jesus showed them His wounds and ate broiled fish and opened their eyes to all that was written about Him in the Scriptures. He then declared a remarkable truth about national Israel:

"Thus, it has been written, for the Christ to suffer and to arise on the third day, for repentance to be proclaimed on His name into the remission of sins to all the nations, beginning at Jerusalem." (Luke 24:46-47 SWB)

This is the only reference in the entire Bible that includes Jerusalem—that is, national Israel—as one nation among all the nations. In so many words, the resurrected Christ acknowledged here that national Israel was no longer set apart from the Gentile nations for the purposes of God. Jesus simply acknowledged that national Israel was to be the first nation among all the nations to receive this proclamation. This *beginning at Jerusalem* would end one year later in AD 34 with the stoning of Stephen by the Jews in Jerusalem and the conversion of Paul on the road to the city of Damascus. The resurrection of Jesus had ushered in a new dispensation in the salvation plan of God, wherein the Spirit

¹⁰ The Mosaic administration of the law of God mandated that the Israelites must strive after righteousness by their own works. In other words, God set His standard with the Mosaic law and ordered their striving after self-righteousness according to this standard. God wanted the Israelites to know by experience how impossible this was.

administration of the law of God for all nations had superseded the Mosaic administration of the law of God for national Israel.

The existential language used by Jesus in this Lukan passage, which began with *inside vs. outside* in 11:39 and ended with *life vs. death* in 11:44, clearly infers a post-resurrection context of *spiritually-spoken worship*. Therefore, given that the OT Levitical priesthood has been superseded by our great High Priest, Jesus Christ resurrected from the dead, the OT *tithe* for the Levitical service of worship had become an Old Covenant predecessor that pointed forward to the sacrificial service of worship of the New Covenant believer in *spiritually-spoken worship*, speaking forth “*the rhema of Christ*” (Rom 10:8, 17), that is, “*the proclamation of Jesus Christ*” (Rom 16:25). The Old Covenant *tithe* has been superseded by New Covenant *spiritually-spoken worship*.

The “*tithe*” reference in Luke 11:42 adds much weight to the context of *spiritually-spoken worship* in the passage of Luke 11:37-44. Jesus knew that the Levitical *tithe* pointed to its fulfillment in *spiritually-spoken worship*. In terms of this service of worship to God, the New Covenant requirement is “*the righteous requirement of God*” (Rom 1:32). This is the *tribute* required by God. (Rom 13:5-7) The New Covenant faith-centered service of worship requires the whole being of the Spirit-regenerated believer as “*a sacrifice, living and holy and well-pleasing to God, which is your spiritually-spoken worship.*” (Rom 12:1) Spiritual worship to God was Jesus’ meaning when He said in 11:41, “*Give the things being inside as alms, and behold all things are clean in you.*”

Generosity Principle

While generous giving is certainly a New Testament teaching and the generosity principle is certainly a biblical precept, the *tithe* is no-where explicitly referenced as a requirement under the New Covenant. In particular, Paul’s writing lacked any reference to the *tithe* when he called for a collection among the Gentile churches to feed the poor among the church in Jerusalem (1Cor 16:1-4, Rom 15:25-26) or when he commanded certain care for the widows within the local church family (1Tim 5:3-16). Paul did not recognize the Levitical *tithe* as applicable to the church. There is not even a single indirect inference in the writings of the NT apostles that indicates recognition or approval of a *tithe* from followers of Christ for support of the material needs of the church.

Rather, in terms of the material blessings of God, the New Testament imperative for the New Covenant believer is to steward these blessings well. Good stewardship includes care for the material needs of one’s family, a generous heart to share liberally with others who are in need, and the material support of one’s spiritual servants and leaders. (1Cor 9:11, Rom 15:27) In Second Corinthians, Paul used two NT hapax legomena (bolded font in the text) to firmly establish his over-arching emphasis for the believer’s volitional giving with affectionate love and without expectation for a return on investment, whether from God or from man.¹¹ This single Pauline statement is rightly the church’s NT creedal doctrine for generous giving from a willing heart:

Let each one give just as he has **chosen beforehand** in his heart; not from grief or from compulsion; for God loves a **cheerful** giver. (2Cor 9:7 SWB)

¹¹ The verb προαίρω (*proaireō*, means “to choose beforehand”; 14 LXX, 1 NT) bears the OT Hebrew context of an *affectionate choice*. (e.g. Gen 34:8, Deut 7:6-7, 10:15) The adjective ἰλαρός (*ilaros*, means “cheerful” or “joyful”; 6 LXX, 1 NT) bears the LXX force of *gracious* or *friendly*. (Sir 13:26, 26:4; Moulton & Milligan, p. 303)

Speak to the sons of Israel and take an offering for Me, from every man who is motivated by his heart, you shall take My offering. (Exo 25:2 SWB)

Cf. Deut 15:1-15, particularly LXX v. 10, "...on account of this **rhema**, the Lord your God will bless you in all your works and in all that you might lay your hand upon.")

Conclusion

We began this discussion of the *tithe* with Elijah and the Gentile widow at Zarephath. Following her demonstration of the generosity principle, this OT story demonstrated the resurrection life as the widow's dead son was brought back to life by Elijah. In response to this life-giving redemption "*the woman said to Elijah, 'Behold, I have known that you are a man of God, and that the rhema of the LORD in your mouth is truth.*" (LXX 1Kings 17:24) The widow's final statement to Elijah foreshadowed the believer's New Covenant resurrection reality that is "*in Christ Jesus*":

The rhema is near to you, in your mouth and in your heart. This is the rhema from the faith, which we proclaim. (Rom 10:8 SWB)

The New Covenant reality of *spiritually-spoken worship* to God is exactly what Jesus meant when he commanded, "*Seek first the kingdom of God and His righteousness, and all these things shall be provided to you.*" Therefore, regarding the worship context of Mal 3:8-10, the only curse that a New Covenant believer need fear is that associated with failure to become subjected to the Spirit administration of the law of God, and choosing instead to remain subjected under the curse of the Mosaic administration of the law of God (Gal 3:6-14), which is the domain of compulsory obedience to the *tithe* of material produce and monetary earnings.

In summary, the Old Covenant compulsory *tithe*, which is according to "*the law of physical requirement*" (Heb 7:16), is not a New Covenant requirement, having been superseded by "*the bringing of a better hope, through which we draw near to God*" (Heb 7:19). Rather, any obligatory *tithe* is a subjection to the curse that is according to the works of the Mosaic law. God desires and expects only one thing from His children, *the called of Jesus Christ*, and that is their *spiritually-spoken worship*.

To the only wise God, through Jesus Christ, to whom be the glory for eternity, amen. (Rom 16:27)