

11-D Tithes and Offerings

- GEN 14:17** And the king of Sodom went out to meet him (Abraham) at the Valley of Shaveh (that is, the King's Valley), after his return from the defeat of Chedorlaomer and the kings who were with him. 18 Then **Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High.** 19 **And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth; 20 And blessed be God Most High, Who has delivered your enemies into your hand."** And he gave him a **TITHE** of all.
- GEN 28:22** "And **this stone which I (Jacob) have set as a pillar shall be God's house, and of all that You give me I WILL SURELY GIVE A TENTH to You.**"
- LEV 27:30** 'And all the **TITHE** of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's. It is holy to the Lord. 31 'If a man wants at all to redeem any of his **TITHES**, he shall add one-fifth to it. 32 'And concerning the **TITHE** of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord. 33 'He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.' "
- NUM 18:21** "Behold, I have given the children of Levi all the **TITHES** in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. 22 "Hereafter the children of Israel shall NOT come near the tabernacle of meeting, lest they bear sin and die. 23 "But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. 24 "For the **TITHES** of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.' " 25 Then the Lord spoke to Moses, saying, 26 "**Speak thus to the Levites, and say to them: 'When you take from the children of Israel the TITHES which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the Lord, a tenth of the TITHE.**" 27 'And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress. 28 'Thus you shall also offer a heave offering to the Lord from all your **TITHES** which you receive from the children of Israel, and you shall give the Lord's heave offering from it to Aaron the priest. 29 '**Of all your gifts you shall offer up every heave offering due to the Lord, from all the best of them, the consecrated part of them.**' 30 "Therefore you shall say to them: 'When you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress. 31 '**You may eat it in any place, you and your households, for it is your reward for your work in the tabernacle of meeting.**" 32 'And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die.' "
- DEU 12:5** "But you shall seek the place where the Lord your God chooses, out of all your tribes, to put His name for His dwelling place; and there you shall go. 6 "There you shall take your burnt offerings, your sacrifices, your **TITHES**, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstborn of your herds and flocks. 7 "And there you shall eat before the Lord your God, and you shall rejoice in all to which you have put your hand, you and your households, in which the Lord your God has blessed you. 11 "then there will be the place where the Lord your God chooses to make His name abide. There you shall bring all that I command you: your burnt offerings, your sacrifices, your **TITHES**, the heave offerings of your hand, and all your choice offerings which you vow to the Lord. 12 "And you shall rejoice before the Lord your God, you and your sons and your daughters, your male and female servants, and the Levite who is within your gates, since he has no portion nor inheritance with you. 17 "**You may not eat within your gates the TITHE of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand.** 18 "But you must eat them before the Lord your God in the place which the Lord your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the Lord your God in all to which you put your hands.
- DEU 14:22** "**You shall truly TITHE all the increase of your grain that the field produces year by year.**" 23 "And you shall eat before the Lord your God, in the place where He chooses to make His name abide, the **TITHE of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the Lord your God always.**" 24 "**But if the journey is too long for you**, so that you are not able to carry the **TITHE**, or if the place where the Lord your God chooses to put His name is too far from you, when the Lord your God has blessed you, 25 "**then you shall exchange it for money, take the money in your hand, and go to the place which the Lord your God chooses.**" 26 "And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the Lord your God, and you shall rejoice, you and your household. 27 "**You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you.**

7. **DEU 26:12** “When you have finished laying aside all the **TITHE** of your increase in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, 13 “then you shall SAY before the Lord your God: ‘I have removed the holy TITHE from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten them. 14 ‘I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the Lord my God, and have done according to all that You have commanded me. 15 ‘Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, “a land flowing with milk and honey.””
8. **2CH 31:6** And the children of Israel and Judah, who dwelt in the cities of Judah, brought the **TITHE** of oxen and sheep; also the **TITHE** of holy things which were consecrated to the Lord their God they laid in heaps.
9. **EZE 44:29** “They shall eat the grain offering, the sin offering, and the trespass offering; every dedicated thing in Israel shall be theirs. 30 “The best of all firstfruits of any kind, and every sacrifice of any kind from all your sacrifices, shall be the priest’s; also you shall give to the priest the first of your ground meal, to cause a blessing to rest on your house.”
10. **MAL 3:8** “Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In TITHES and offerings. 9 You are cursed with a curse, For you have robbed Me, Even this whole nation. 10 Bring all the TITHES into the storehouse, That there may be food in My house, And try Me now in this,” Says the Lord of hosts, “If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it. 11 “And I will rebuke the devourer for your sakes, So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field,” Says the Lord of hosts; 12 “And all nations will call you blessed, For you will be a delightful land,” Says the Lord of hosts.

From all this we gather: (1) That one tenth of the whole produce of the soil was to be assigned for the maintenance of the Levites. (2) That out of this the Levites were to dedicate a tenth to God for the use of the high priest. (3) That a **TITHE**, in all probability a *second TITHE*, was to be applied to festival purposes. (4) That in every third year, either this festival **TITHE** or a *third* tenth was to be eaten in company with the poor and the Levites. These **TITHES** in early times took the place of our modern taxes, as well as of gifts for the support of religious institutions.

11. **MAT 23:23** “Woe to you, scribes and Pharisees, hypocrites! For you pay TITHE of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.
12. **LUK 11:42** “But woe to you Pharisees! For you TITHE mint and rue and all manner of herbs, and pass by justice and the love of God. These you ought to have done, WITHOUT leaving the others undone.”
13. **LUK 18:11** “The Pharisee stood and prayed thus with himself, ‘God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. 12 ‘I fast twice a week; I give TITHES of all that I possess.’
14. **1CO 9:7** Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock? 8 Do I say these things as a mere man? Or does not the law say the same also? 9 For it is written in the law of Moses, “You shall not muzzle an ox while it treads out the grain.” Is it oxen God is concerned about? 10 Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. 11 If we have sown spiritual things for you, is it a great thing if we reap your material things? 12 If others are partakers of this right over you, are we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. 13 Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? 14 Even so the Lord has commanded that those who preach the gospel should live from the gospel.
15. **1CO 16:1** Now concerning the collection for the saints, as I have given orders to the churches of Galatia, so you must do also: 2 On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come. 3 And when I come, whomever you approve by your letters I will send to bear your gift to Jerusalem.
16. **HEB 7:1** For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him, 2 to whom also Abraham gave a tenth part of all, first being translated “king of righteousness,” and then also king of Salem, meaning “king of peace,” 4 Now consider how great this man was, to whom even the patriarch Abraham gave a TENTH of the spoils. 5 And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive **TITHES** from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; 8 Here mortal men receive **TITHES**, but there he receives them, of whom it is witnessed that he lives. 9 Even Levi, who receives TITHES, paid TITHES through Abraham, so to speak, 10 for he was still in the loins of his father when Melchizedek met him.

SACRIFICIAL OFFERINGS — offerings brought periodically (sometimes daily; EXO 29:38; HEB 10:11) to God in Old Testament times by which people hoped to atone for their sins and restore fellowship with God. The Bible depicts us as sinners abiding in death and destined for death. We abide in death because we are separated from fellowship with God and unable to restore that life-giving fellowship (ROM 5:12; 8). The sentence of death hangs over us because of our identity with Adam’s fall (ROM 5:14), our enmity toward God, and our constant sinning (GEN 6:5; 8:21; ROM 3:10). Ultimately, this will result in physical death and eternal suffering in hell.

God, however, provided a method by which our penalty can be paid and fellowship with God can be restored. This method is the sacrificial offering of Jesus Christ (HEB 9–10). This perfect offering was anticipated throughout the Old Testament by various sacrificial offerings. These Old Testament sacrifices were effective only when offered in faith in the promised sacrifice (GEN 3:15; HEB 9:8–9; 10:8–9, 16–17).

The first sacrifices were the offerings of Cain and Abel. Only Abel’s offering was a true sacrifice made in faith because Abel recognized his unworthiness and the divine promise of a true and perfect redeemer (GEN 4:3–5; Heb. 1:4). The sacrifice of Christ is most clearly and fully anticipated in the Mosaic system of sacrificial offerings. The following specific sacrificial offerings were provided for in the Mosaic Law:

Burnt Offering. This kind of offering was described as “that which goes up (to God).” It was termed “whole” (LEV 6:22) because the entire offering was to be burnt upon the altar. It was termed “continual” (EXO 29:38–42) to teach the nation of Israel that their sinfulness required a complete and continual atonement and consecration. This sacrifice, offered every morning and evening, pointed to Christ’s atoning death for sinners (2CO 5:21) and His total consecration to God (LUK 2:49). The burnt offering spoke of Christ’s passive obedience and His submission to the penalty required by human sinfulness. It also refers to His perfect obedience to God’s law by which He did for us what we are unable to do for ourselves.

Drink Offering. An offering of liquid, such as wine (EXO 29:40).

Meal Offering. This offering is translated **Meat Offering** in some versions, but since this offering was bloodless and meatless, it is more meaningfully rendered **Meal (NKJV)** or **Grain (NIV)**; **Sin Offering (NRSV)** or **Cereal Offering**. Meal offerings were prepared and presented to God as a meal, symbolically presenting the best fruits of human living to God to be consumed or used as He desired (HEB 10:5–10). A notable exception to this is that poor people could present meal offerings as sin offerings.

In the meal offering a person presented to God a vicarious consecration of the perfect life and total property of another (Christ). There is no ground in this offering for human boasting as though the offerer were received by God on the grounds of human effort. Rather, the recognition of the person’s unworthiness is emphasized by the fact that meal offerings must be accompanied by a whole burnt offering or a peace offering (LEV 2:1; NUM 15:1–16). Both offerings were made to atone for human sin.

Peace Offering. This sacrificial offering was also called a **Heave Offering**, a **Thank Offering** and a **Wave Offering**. This was a bloody offering presented to God (LEV 3:1; **Fellowship Offering, NIV**). Part of the offering was eaten by the priest (representing God’s acceptance) and part was eaten by worshipers and their guests (nonofficiating priests or Levites and the poor, DEU 12:18; 16:11). Thus, God hosted the meal, communing with the worshiper and other participants. This sacrifice celebrated covering of sin, forgiveness by God, and the restoration of a right and meaningful relationship with God and with life itself (JDG 20:26; 21:4).

There were three kinds of **Peace Offerings**: (1) thank offerings in response to an unsolicited special divine blessing; (2) votive (vowed) offerings in pursuit of making a request or pledge to God; and (3) freewill offerings spontaneously presented in worship and praise.

Sin Offering. This bloody offering, also known as a **Guilt Offering**, was presented for unintentional or intentional sins for which there was no possible restitution (LEV 4:5–13; 6:24–30). If the offering was not accompanied by repentance, divine forgiveness was withheld (NUM 15:30). Expiation or covering (forgiveness) of sin was represented by the blood smeared on the horns of the altar of incense or burnt offering and poured out at the base of the altar.

The size and sex of the beast offered depended on the rank of the offerers. The higher their post the more responsibility they bore. The penalty for all sin, death, was vicariously inflicted on the animal. Guilt for the worshiper’s sin was transferred symbolically through the laying on of the offerer’s hands.

Trespass Offering. This is a bloody offering presented for unintentional or intentional sins of a lesser degree and for which the violator could make restitution (LEV 5:15). The sprinkling of the blood on the sides of the altar rather than on its horns gave further evidence that this offering addressed sins of a lesser degree. Special provisions were made for the poor by allowing less valuable offerings to be substituted in this kind of sacrifice.

The amount of restitution (money paid) was determined by the officiating priest. Restitution declared that the debt incurred was paid. Significantly, Christ was declared a trespass offering in ISA 53:10 (guilt offering, NIV). He not only bore the sinner’s penalty and guilt but made restitution, restoring the sinner to right standing with God.

To sacrifice something involves the shedding of blood of animals such as bullocks, lambs, goats and other animals full of life and that are free from blemish. Since Ancient Hebrew days sacrifices were being made in order to glorify God. However, there are many reasons to give an offering but all are in some way done for God.

When giving a sacrifice it is important to know what is involved. First of all you need to know why you are giving a sacrifice, then what you are going to sacrifice, then the procedure in which to sacrifice. There are different reasons why one would sacrifice. Some reasons are to show devotion, commitment and complete surrender to God, voluntary acts of worship, recognition of God's goodness and provisions, thanksgiving, fellowship, atonement for specific unintentional sin, confession of sin, forgiveness of sin, and cleansing from defilement.

There are four classes of offerings. They are burnt, grain, peace or fellowship, and sin offerings, also known as a guilt offering. Each offering has its own significance. A burnt offering is to show atonement for unintentional sin in general, it is to express one's own devotion to God.

In a **Sin Offering** a bull, ram or male bird is used. If it is a bird it usually is a dove or young pigeon, mostly used by the poor. The animal used in each sacrifice is without defect. By being without defect it means kosher. To be kosher the animal must chew the cud and that has a completely split hoof.

A **Grain Offering** is also in act of worship; it is also for recognition of God's goodness and a devotion to him. In this type of sacrifice grain, fine flour, olive oil, incense, baked breads, and salt are used. A burnt offering, fellowship offering and a drink offering usually accompany this type of offering.

A **Fellowship Offering** is for worship, thanksgiving and fellowship. A communal meal is usually also included. With type of offering any type of animal without defect from a herd or a flock is acceptable. A sin offering is mandatory atonement for specific unintentional sin, confession and forgiveness of sin, and for cleansing. Different types of animals are used for this type of offering according to which class you belong to. For a high priest and congregation a young bull is used. For a leader a male goat is used. For a common person a female goat or lamb. A dove or a pigeon for the poor and for the very poor a tenth of an ephah of fine flour.

A **Guilt Offering** is similar to the sin offering. This type of offering is mandatory for atonement for unintentional sin requiring restitution, cleansing from defilement, and makes restitution; also a 20% fine needs to be paid. A ram or lamb is used for this offering.

Each type of offering has its own procedure. As for the priest, with each sacrifice he does he is to be paid. Receiving a portion of the animal that is being sacrificed pays him. The priest receives the breast and right thigh. A burnt offering is the highest of sacrifices. This sacrifice is voluntary surrender. It is to the free will offering of Jesus. This whole offering is to resemble the whole sacrifice Jesus made for us. The offering remains on the altar hearth through out the night. In the morning the fire must be kept burning. Then the priest performing the sacrifice puts on his linen clothes with the linen undergarments next to his body and then is to remove the ashes of the offering and place them on the side of the altar. Then has to take off his clothes and put on others. Then he is to carry out the ashes to outside the camp to a place that is clean. In the mean time the fire is kept going. The priest is then supposed to keep the fire going by placing more firewood on every morning to continue burning the fat of the grain.

In the bible it says that for a **Grain Offering** Aaron's sons are to bring before the Lord in front of the altar a handful of fine flour and oil, together with incense. Then the altar is to be burnt but only the memorial portion of it. Then Aaron and his sons are to eat without yeast in a holy place.

As for a **Sin Offering** the animal is to be brought into the Tent of Meeting before the Lord. The person who is sacrificing the animal is to place the animal down and lay one hand on its head and with the other slaughter it. Then the priest will take some of the bull's blood and carry it into the Tent of Meeting and while dipping his fingers in the blood he is to sprinkle it seven times before the Lord. He will sprinkle it in front of the curtain of the sanctuary, then on the horns of the altar of fragrant incense, the rest of the bull's blood he will pour out at the base of the altar of burnt offering. Next the priest will remove all of the fat from the bull. He will also remove the kidneys and liver and burn them on the altar. Then the priest will take the hide and the flesh of the bull and bring it outside. There he will burn it on a wood fire.

The **Guilt Offering** is to be slaughtered in the north side of the altar, just as the burnt offering. The blood is to then be sprinkled on all sides of the altar. All of the fat of the animal is to be offered. This includes fat of the tail and fat that covers inner parts of the animal, both kidneys with the fat on them and the covering of the liver. The priest will burn them on the altar. Those that are allowed to eat of the offering are any male in the priest's family, the only condition is that it has to be eaten in a holy place. The priest is allowed to keep the hide for himself, this is the same for the burnt offering.

For the **Fellowship Offering** is specifically for thanksgiving. It is to be done along with giving cakes of bread made without yeast and mixed with oil wafers made without yeast and spread with oil, and cakes of fine flour well kneaded and mixed with oil. The priest once receiving all of this will sprinkle blood. The breads and cakes along with the meat that is offered are eaten on the day it is offered, and all must be eaten. If the fellowship offering is given as a free will offering the only difference is that the food must be eaten on the day it is offered, however, anything left over can be eaten the next day. Any meat left over on the third day must be burned. And any that is eaten on the third day will not be accepted as sacrifice.

Each sacrifice is important. In Ancient Hebrew times sacrificial practices were looked very highly on. Today there is so much doubt about scientific research on animals, sacrificing an animal is unheard of in our culture today. As it is written in **HEB 10:14** "Because by one sacrifice he has made perfect forever those who are being made holy."