

Gospel Truth

BIBLICAL INSTRUCTION AND ENCOURAGEMENT FOR THE
MISSION FIELD WORLDWIDE.

THE WIDOW'S MITE

(The following account is a narrative of Jesus in Mark 12:41-44 KJV).

Jesus walked into the courtyard of the temple and sat down, observing the people. Truly, it was a mixed multitude. There were men within the court doing business, buying and selling and taking advantage of the people who had to buy animals. Jews from far places, dusty and tired from traveling, prepared to bring their sacrifices to the priests. Pharisees strode proudly through the throng of people, praying in loud voices and extolling their own virtue. Others, humbled to be in the house of God, had a glow of worship as they offered their petitions of prayer and sacrifice to the Lord God.

Jesus observed the activity and was moved in His spirit as He saw beyond each action and considered the heart of every individual. He was keenly aware of each spirit and motivation. He perceived humility in some and pride in others. He saw self-righteousness and covetousness while

in others He saw humble spirits of repentance and hearts of self-denial.

A trumpet sounded. Jesus and many others of the crowd turned to see a Pharisee putting a large offering into



the treasury of the temple. In the court, there were several coffers for the purpose of receiving offerings of the people. Jesus watched with interest as people walked to the coffers and dropped their money into

the treasury. Some quietly deposited their money while others waved it around so that people would see the large offering. He observed one young family quickly drop their money in as if embarrassed at the small amount. He noticed many well-dressed people giving large amounts of money.

As Jesus watched, He saw an extremely poor widow woman throw two mites into the treasury. A mite was the smallest coin in use among the Jews and was of very little value. A look of love and compassion flooded the face of Christ. This woman had given the last money that she possessed to His father, God. She had nothing with which to buy food for the night, but she had given everything in a spirit of worship and sacrifice.

Jesus stood and called His disciples to come to Him. As the disciples gathered, Jesus began to speak. The group around Jesus grew as people's interest was piqued at the unique things they overheard. "This poor

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WHAT THE BIBLE Teaches About...

Word of God

2 Tim. 3:16-17; 2 Peter 1:20-21; Matt. 24:35

Relationship of Love

Matt. 22:37-40; John 14:21-23; 1 John 4:7-11

Repentance

Acts 3:19; Acts 17:30; 2 Cor. 7:10

New Birth

John 3:3-7; 2 Cor. 5:17; Rom. 6:1-4;

Eph. 2:1, 5-6

Freedom From Sin

1 John 5:18; Matt. 1:21; John 8:11

Infilling of the Holy Spirit

Acts 19:2; Acts 15:8-9; Acts 1:8

Holiness

Luke 1:73-75; Heb. 12:14; 1 Peter 1:15-16;

Titus 2:11-12; Rom. 6:22

Kingdom of God

Luke 17:20-21; Romans 14:17; John 18:36

The Church

Acts 2:47; Eph. 4:4-6; 1 Cor. 12:12-13; Col 1:18

Unity

John 17:20-23; Gal 3:28; Rev. 18:2-4

Ordinances

Matt. 28:19-20; Matt. 26:26-30;

1 Cor. 11:23-27; John 13:14-17

Divine Healing

Luke 4:18; Isaiah 53:4-5; James 5:13-16

Sanctity of Marriage

Matt. 19:5-6; Luke 16:18; Rom. 7:2-3;

1 Cor. 7:10-11

Outward Appearance

1 Tim. 2:9-10; 1 Cor. 11:14-15; Deut. 22:5

End of Time

2 Peter 3:7-12; John 5:28-29; 2 Cor. 5:10;

Matt 25:31-46

Pacifism

Luke 6:27-29; Luke 18:20

Worship

John 4:23-24; Eph. 5:19; 2 Cor. 3:17

Great Commission

Mark 16:15

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widow has put more money into the offering than all of the others." As the people looked at Jesus with incredulity, He expounded. "All of the others gave from their abundance, but this woman had great needs and yet she gave all that she possessed."

This simple yet powerful story of Christ and the widow's mite demonstrates how God views giving and offerings today. God is still watching and sees the abundance of the rich and the poverty of the poor. He sees what is done in public and in private. He knows the spirit that motivates the offerings that people give, whether given to be seen of men for praise and honor or given out of love and devotion to God.

God values the spirit of giving more than the worth of the offering itself. He esteems the sacrificial heart that gives to God even in poverty. While large offerings are a great help to the work of God, treasure is not laid up in Heaven by the dollar amount nor by the percent given but by the amount of sacrifice. Many rich people continue to give of their abundance and many poor people give not at all because of their poverty. Jesus is calling all to have the spirit and heart of the poor widow. Give sacrificially whether rich or poor. Give your offerings not of your abundance but of your sacrifice. —mws

THE GOSPEL TRUTH

The Gospel Truth periodical is published in the name of the Lord for all people of all lands in the interest of establishing and encouraging them in the truth of God's Word. This publication teaches and promotes the truths of the Bible that have been established since the time of Christ and the apostles.

The Word of God is the singular, acceptable rule of faith. It teaches salvation and deliverance from sin through the atonement of Jesus Christ; a subsequent infilling of the Holy Spirit to lead, direct and empower; practical holiness in every area of life; and the unity and oneness of God's people. Acceptable service to God is through a personal relationship of love founded in truth.

Editors: Michael & René Smith

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Editorial



Will a man rob God? Yet ye have robbed me. —Malachi 3:8

Malachi, the prophet, asked the people if they had robbed God and then informed them that they had indeed robbed God of tithes and offerings. This passage is misused and abused by many false preachers who try to coerce money from the people. In some countries I have visited, this is the primary theme of the ministry in the congregations—tithes, tithes, tithes.

The burden this quarter is to build on the foundation of the last issue which taught about the two covenants. Tithing is an Old Testament doctrine which has been abolished in favor of a better covenant where giving is done freely and from the heart. I would that people could see and experience the true blessings and reward of voluntary service and giving. Giving can be a difficult subject for the man of God to teach for fear that people will think the teaching is self-serving. It is a vital and needful subject among the saints today.

The obligation of the tithe is no more but the responsibility of giving remains. Some people give little to nothing since they are not bound to a legal tithe; and yet, let us remember Paul's exhortation: "Brethren, ye have been called unto liberty; only use not liberty for an occasion to the flesh" (Galatians 5:13).

There are many needs in the work of God and space is limited to enumerate them. I will address briefly some points to consider about giving to the ministry. The first responsibility in giving starts with the one who feeds us Sunday after Sunday—the pastor. There may be times that the pastor is gone. It is important that the congregation not forget their responsibility during those times.

Evangelists and missionaries have no one group that assumes responsibility for their support. It takes a lot of money to travel at home and abroad, and they have to pay their bills like everyone else. One-time offerings are wonderful, but consistent, regular support is of great value. When a large offering is given to a minister, be aware that the minister might have labored for months receiving little to nothing, and God is using this occasion to assist him.

Giving is a blessing that is not intended exclusively for the wealthy. Whether we have little or much, it should be a pleasurable duty and desire to give an offering to the Lord. I have found it true that even when it seems we can least afford to give, when we are obedient to the Lord, He provides for us. Truly, we can never out-give the Lord.

Michael W. Smith

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Administering Funds of the Congregation

The disciples were busy ministering the Word of God and advised the people to "look ye out among you seven men of honest report, full of the Holy Ghost and wisdom, whom we may appoint over this business" (Acts 6:2-3). Deacons are the biblically designated men to oversee the business affairs of the church. Trust and transparency is important.

In normal circumstances, it is not expedient for the minister to be handling the funds of the congregation. It is also wise if the minister is not aware of who is giving and how much, lest he be adversely influenced with that knowledge.



THE ACT AND REWARD OF OBEDIENCE

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Jesus said, "Give, and it shall be given unto you; good measure, pressed down, and shaken together and running over" (Luke 6:38). There is a great blessing that many people miss when they fail to sacrificially give of their first fruits to the Lord. The lives of Christians should be defined by their giving hearts.

There are many needy people, gospel efforts, and laborers that need financial support. "This is my commandment, That ye love one another, as I have loved you" (John 15:12). Paul told Timothy that those who do good, are rich in works, and ready to distribute to others were laying up for themselves a good foundation, that they may lay hold on eternal life (I Timothy 6:18-20).

BIBLE STUDY GUIDE

SUBJECT: BIBLICAL TITHING AND GIVING

Scripture Reading: *I have shewed you all things, how that so labouring ye ought to support the weak, and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive. —Acts 20:35*

Summary: Tithing was an obligation commanded in the Old Testament. The new covenant introduced a system of giving freely, sacrificially, and from the heart. New Testament giving is not regulated by a percentage of income but by the love and sacrifice of one's spirit.

I. Tithing Before the Law

- A. Genesis 14:17-20 Abraham tithes to Melchizedek.
- B. Genesis 28:20-22 Jacob promises a tenth to God.

II. Tithing Under the Mosaic Law

- A. Leviticus 27:30-33 Agrarian-based tithe commanded by God.
- B. Numbers 18:21-24 Ten percent Levitical tithe.
- C. Deuteronomy 14:22-23 (12:6-7) A second tithe commanded.
- D. Deuteronomy 14:28-29 (26:12-13) Poor tithe instituted.
- E. Malachi 3:8-9 Israel robbed God.

III. Mosaic Law No Longer in Effect (see *Issue 18*)

- A. Hebrews 8:6-13 New covenant established.
- B. Matthew 23:23 Jesus rebukes tithing leaders.
- C. Romans 7:6 Delivered from the Law.

IV. Giving in the New Testament

- A. II Corinthians 9:6-7 Cheerful, voluntary offerings instituted.
- B. James 2:14-18 Condition of true faith.
- C. Ephesians 4:28 Work to give.

V. Acceptable Manner of Giving

- A. Matthew 6:1-4 Anonymously.
- B. II Corinthians 8:1-5 Sacrificially, of own accord (Mark 12:41-44).

VI. How Much To Give

- A. II Corinthians 9:7 As you purpose in your heart.
- B. I Corinthians 16:1-2 As God hath prospered.
- C. Acts 11:29 According to ability.
- D. Acts 5:1-11 Personal decision (v.4).

VII. Give to the Needy

- A. I Timothy 5:16 Widows.
- B. James 1:27 Fatherless.
- C. Romans 15:25-26 The poor saints. (Acts 11:27-29)
- D. Galatians 6:9-10 The household of faith.
- E. James 2:14-18 The naked and destitute.

VIII. Give to the Ministry

- A. I Corinthians 9:7-14 Muzzle not the ox.
- B. Galatians 6:6 Support the teachers.

IX. Blessings of Giving

- A. Acts 20:35 More blessed to give.
- B. Luke 6:38 Give and it shall be given.
- C. Philippians 4:18 Well pleasing to God.
- D. I Timothy 6:18-19 Eternal life.

Conclusion: Freely ye have received, freely give. —Matthew 10:8b

Biblical Tithing and Giving

History of Tithing

Tithing is an Old Testament doctrine which was replaced in the New Testament in favor of freewill, voluntary offerings to the Lord. It is instructive to know and understand the history and scriptural teaching on the subject.

Before the law of Moses was given, there are two recorded instances of people paying a tithe. In Genesis 14:17-20, Abraham gave a tithe to Melchizedek, king and priest of Salem. The tithe was not from income or the increase of crops but was from the spoils of a victorious battle. In Genesis 28:20-22, Jacob made a vow to God in which he promised to give God a tenth if the Lord would provide for him. In neither of these instances did God command the tithe, but they were acts of voluntary giving and commitment.

Mosaic Law

Under the Mosaic law, tithing was commanded by God. The tithing of the Old Testament was different than is often represented today by modern churches. According to Leviticus 27:30-32, tithing was agrarian-based and given on livestock and crops rather than on earned wages.

Multiple Tithes Required in the Old Testament

Furthermore, while a tithe represented ten percent, there were multiple tithes required according to the Old Testament law. Hence, the total that a person was required to give far exceeded the ten percent that is often promoted today. While there remains some diversity of opinion over the total percent commanded under the Mosaic law, there was at minimum twenty percent required between various required tithes.

Levitical Tithe

The Levites were not given an inheritance in the land of Israel with the other tribes because they served in a religious capacity for the people. The first yearly tithe, or Levitical tithe, was commanded to be given for the support of the Levites and priests to provide for their necessities of

life. "And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service" (Numbers 18:21). The Levites and priests were given compensation in the form of tithes in return for their services and sacrifice.

Festival Tithe

There was a second tithe, a festival tithe, which was commanded to be brought to the tabernacle or temple for

the religious feasts and festivals in Israel. "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always" (Deuteronomy 14:22-23). The family members and servants ate of this tithe. It was a time of rejoicing and provided for the three annual trips to Jerusalem. This was in addition to the first tithe.



Poor Tithe

Instruction was given in Deuteronomy 14:28-29 and in 26:12-13 for a third tithe, the poor tithe. This tithe was not an annual tithe. It was given every third year to assist strangers, foreigners, the fatherless, and the widows. There is controversy amongst scholars and even Jewish rabbis about whether this third tithe was completely separate from the second tithe or if it was included in the second tithe and was given to the poor on the third and sixth years of the sabbatical period. It is of note that the first tithe was to be taken to the Levitical cities, the second tithe was to be taken to Jerusalem, and the third tithe was to help all the needy "within your gates" (Deuteronomy 26:12). This poor tithe was commanded to provide for the poor that "the Lord thy God may bless thee in all the work of thine hand" (Deuteronomy 14:29).

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In addition to any free-will offerings given, the crop/livestock tithes would have totaled at minimum 20%-23.3%. These tithes were not optional and were commanded by the Lord God. The prophet asked the people in Malachi 3:8-9, "Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings." The people of Israel were robbing God of what was rightfully His under the law given to Moses.

Old Testament Covenant Replaced

Similar to a government or religious tax, tithing under the Mosaic Law was the provision for the theocratic government of Israel to provide for societal, religious, and governmental needs. While there is no doubt that tithing was a commandment in the Old Testament, contrary to the teaching of many false preachers, tithing is not taught in the New

Testament. When Jesus Christ came, He made a new covenant with God's people and the old covenant was passed away (Hebrews 8:6-13). Verse eight reads: "Behold, the days come, saith the Lord, when I will make a new covenant with the house of Israel." The law system of tithing was abolished as was Sabbath keeping, animal sacrifices, fleshly worship, etc.

Jesus spoke of tithing in His rebuke of religious leaders who were faithful to tithe but neglected the weightier matters of the law (Matthew 23:23; Luke 11:42). Tithing was still practiced during the time of Christ's ministry among the Jews because Israel was still under the law and the full plan of salvation was not complete until the day of Pentecost.

Some principles of the Old Testament were reinstated but many were fulfilled in a higher plane of living based upon a personal, voluntary relationship with Jesus Christ. True righteousness does not stand in giving "tithes of all that I possess" (Luke 18:12) but in the saving grace of Jesus Christ. "But now we are delivered from the law, that being dead wherein we were held; that we should serve in newness of spirit, and not *in* the oldness of the letter" (Romans 7:6).

New Testament Giving

While not teaching a "tax-based" tithing system, the New Testament has much to say about giving. Christianity is based upon voluntary, love service to God. The new

covenant teaching about giving is summarized by the apostle Paul in his instructions to the congregation at Corinth. "But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, *so let him give*; not grudgingly, or of necessity: for God loveth a cheerful giver" (2 Corinthians 9:6-7).



**Everything that a
Christian possesses
should be
consecrated
to the Lord.**

Giving Freely of Our Will

Rather than tithing, all of our offerings to the Lord are to be "freewill offerings." According to the commentator Adam Clarke, the Jews had two chests for alms in the temple. The chest "of necessity" was where the offerings were deposited that the law required—the tithe. The second chest was for the freewill offerings where people gave not according to the required tithe but according to their love and heart for God. In the New Testament, the tithe box has been done away and all offerings are to be given as is purposed in the heart—not a commanded ten or twenty percent.

Responsibility to Give

Freedom from the law of tithing does not excuse people from giving. Everything that a Christian possesses should be consecrated to the Lord. While there is no set percentage required, there is still a responsibility to give generously, sacrificially, and with a cheerful heart. In financial decisions giving to the Lord should be first priority. Free-will offerings are to be given to support the ministry, the gospel work, the poor, etc. Let us "remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive" (Acts 20:35). Heartfelt offerings are a sacrifice acceptable and well pleasing to God (Philippians 4:18).

—mws



What is the acceptable manner of Christian giving?

“When thou doest thine alms, let not thy left hand know what thy right hand doeth” (Matthew 6:1-4). Children of God are not to give to receive recognition or praise of man, but are to give, as much as possible, anonymously and in secret with much humility and love.

Is it proper for a congregation to take up a collection, and if so, how?

It is not only proper but expedient for congregations to make provision for people to give their offerings to the Lord. Paul advised the congregation at Corinth: “Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. Upon the first day of the week” (I Corinthians 16:1-2). The congregation was instructed to have a financial gathering on the first day of the week, which was their day of worship. Giving is a part of our worship and service of love to the Lord and should not be neglected. The scripture does not instruct specifically how the offering should be collected. It is to be a freewill offering and not a bondage placed on the people. It is important that we not be dogmatic in the administration of the giving—whether with a private collection box or some form of public

offering. Freedom and privacy is important. An atmosphere of humility should be advocated rather than the auction-style that some congregations use to raise funds.

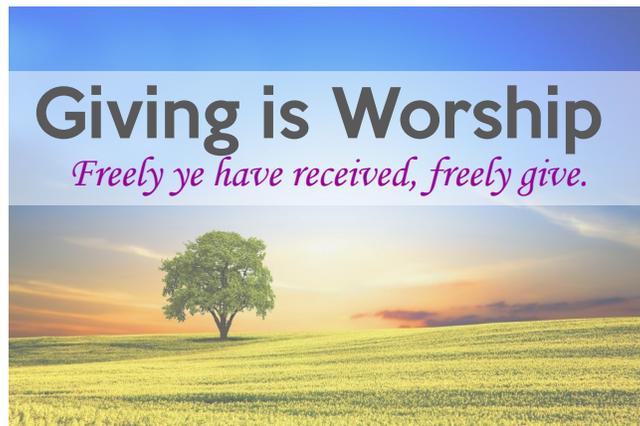
How often and how much should a Christian give?

The Bible teaches that a Christian should give as he “purposeth in his heart” (II Corinthians 9:7). I Corinthians 16:2 says, “let every one of you lay by him in store, as God hath prospered him.” A Christian should give whenever the Spirit moves on the heart to give and in whatever amount. While we are not under the law of the tithe, the old covenant was a

for the purposes directed in the Word of God. Offerings are given to fulfill the Biblical responsibility to help the poor, widows (I Timothy 5:16), fatherless (James 1:27), and to support the ministry and work of God in general.

Collections were taken up in Macedonia and Achaia to help the poor saints which were at Jerusalem (Romans 15:25-26). Relief was sent unto the brethren of Judaea (Acts 11:27-29). The apostle James spoke about the importance of our faith being lived out through helping the naked and destitute (James 2:14-18). The responsibility of helping the poor starts with the household of faith and expands from there (Galatians 6:9-10). The scripture is clear that people work with their hands that they may give to them that needeth (Ephesians 4:28). There are also responsibilities of giving to pay the bills of the congregation and to take care of the local place of worship.

In the Old Testament, it was required that the Israelites tithe to support the work of the priests and Levites. In the New Testament, the saints are taught in multiple places to support the ministry financially. “Thou shalt not muzzle the mouth of the ox that treadeth out the corn....If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things?” (I Corinthians 9:7-11). If you are taught in the Word of God, support him that teaches you good things (Galatians 6:6). The workman is worthy of his hire whether he be a pastor, evangelist, missionary, etc. It is a responsibility of the saints to voluntarily support those who labor in the kingdom of God.



schoolmaster. It is still important to give to the Lord first before all else, purposefully and regularly. It is vital to make a purpose in the Lord and be faithful to it, while never limiting God when He inspires greater giving. For some people who do not earn much, giving sacrificially may mean a small amount of money. For the richer, a sacrificial percent of income could be far greater than twenty percent. “Then the disciples, every man according to his ability, determined to send relief unto the brethren” (Acts 11:29).

To whom should offerings be given?

Giving is not necessarily all done exclusively through the local congregation, but it should be done



DID YOU KNOW?

The Tithing Rod

“The Lord established the principle of tithing among the Israelites by referring to the method by which shepherds counted the sheep [Leviticus 27:32]. When sheep were herded into a sheepfold at night, the shepherd stood by with a rod saturated with dye. He marked every tenth sheep with this dye as they entered the pen. This enabled him to do a quick count to determine if any were missing.”
(Knight, George W. 2007. Bible Customs & Curiosities, p. 56).



A Word
In Season

Living of the Gospel

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Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel. —I Corinthians 9:13-14

Ministers should never solicit funds for their own personal use but should have faith in the God that called them to minister. It is vital that ministers not labor for filthy lucre nor for a salary but with a willing heart and mind for the edification of souls.

While gospel ministers are to look to the Lord and not man, there is responsibility given to the people of God. The apostle Paul was reminding the congregation at Corinth of the labor and sacrifice of the ministry. In days gone by, the priests had a right to part of the sacrifices for their own sustenance. As they waited on the altar, so they lived of the altar. So it should be among the saints of God today. The Lord hath ordained, or ordered it thus, that they which preach the gospel should live of the gospel.

Those who are sent forth by Christ to minister and hazard their lives to spread the gospel should be supported and maintained in their work. It is the responsibility of the believer to sacrifice and give generously that the ministry can remain focused on the things of God and be able to work more effectively in the spiritual vineyard.



HOLINESS UNTO THE LORD

—mws