



In the Old Testament, God very clearly defined the laws and procedures that were to be followed by the Israelites for giving tithes and offerings and for making vows. In the New Testament, Christians are no longer under the "Law" and we are to do things based on our love for God and others and our heart condition. Christians are absolutely NOT commanded to tithe and everything we give with respect to our "Time, Talent, and Treasure (money)" takes the form of a "Free Will Offering". We are to give joyfully, willingly, sacrificially, and in a way that is pleasing to the Lord. Surprisingly, in the Old Testament when the Israelites were commanded to tithe, it NEVER had anything to do with money...It was always a "tithe of the land" (grains, fruits, vegetables) and/or a "tithe of the herd or the flock". Also, realize that if an Israelite had both "produce" and "livestock" that it was a tithe of each totaling 20% from their overall "harvest".

Tithes

- A "tithe" is literally the giving of a "tenth" of something.

Tithing has never been about money within the context of the Bible. The Israelites were commanded to tithe anything grown from the land and anything considered livestock. See **Leviticus (27:30-34)** and **Deuteronomy (14:22-29), (26:12-19)**. This was a "First Fruits" offering of all that the Lord provided by grace and love to them.

Christians are NOT commanded to tithe anything, especially not money. We should try to follow the general model of giving our "First Fruits" that the Lord has provided to us. If you think about it, a tenth should represent a bare minimum that a Christian would want to give based on how much God has done for us.



Vows and Swearing (Vow = Pledge = Oath)

- A vow is a promise (usually to God) to do something. This can take the form of giving money or time or performing a task.
- Swearing is an act of reinforcing a vow through an association with God or other important icon. (Example: "If I get through this trial, I swear to God I'll go to Church every Sunday.")

It's OK for a Christian to make a vow; however, please realize that a vow is a legal and binding contract between you and God and should be treated very seriously. Never take a vow that is not realistic or that depends on someone else to fulfill it. See **Ecclesiastes (5:6)**.

In General:

- 1) Don't use a vow to try to make yourself look good.
- 2) Don't forget a vow is a solemn promise to God.
- 3) Don't break your vow. See **Numbers (30:2)**.
- 4) Don't take a vow that depends on someone else.
- 5) Don't take an "open ended" vow that could bind or yolk you inappropriately. (ex. Promise to unendingly give more every year)
- 6) Don't fill out and sign paperwork to confirm a vow.

On the other hand, A Christian should NEVER swear to anything! Jesus makes it very clear that "our Yes should be Yes and our No should be No". See **Matthew (5:33-37)**.

Other Verses

- Many Christians misapply **Malachi (3:6-15)** which is meant only for the Israelites and NOT for Christians.
- The only time money is required in the Old Testament is the census tax defined for all males 20 years and older for which a ½ shekel needed to be paid. See **Exodus (30:11-16)**.
- If an Israelite wanted to "redeem" a vow he made, God gave him an option to pay it off using money. See **Leviticus (27:1-34)**.
- God will bless us based on what we give back to Him. See **Proverbs (3:9-10)**.

Offerings

- An "offering" is a contribution, donation, or gift of any amount given in order to satisfy a need. An offering may be given just once or may be a recurring gift at a certain time interval depending on circumstances.

In the Old Testament, the Israelites were commanded to make Sacrifices and Offerings in order to temporarily cover their sins. Jesus Christ became the perfect and final offering through His sacrifice so this is no longer needed. See **Hebrews (10:1-18), (13:1-19)** and **2nd Corinthians (3:1-18)**.

Everything a Christian gives takes the form of a "Free Will Offering".

- We are to give freely and willingly: **2nd Corinthians (8:1-15)**
- We are to give cheerfully: **2nd Corinthians (9:5-7)**



Stewardship

We must remember that everything we have was given to us by God so we are to be "Good Stewards" with all that God has entrusted us with. This includes our time, talent (gifts), and treasure (money & possessions). See **Matthew (6:19-21)** and **Luke (16:1-13)**.

