

# Offerings

**Why does God command we give Him offerings?  
Are there different types of offerings we should be giving?  
How should New Testament Christians observe offerings?  
How often should we give Holy Day offerings?**

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All quotes are from *The Holy Bible, New Kings James Version* unless otherwise noted.

**Malachi 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.**

We all know this scripture and its importance. We also know it emphasizes both tithes and offerings, and both are plural. The principles in the book of Malachi are certainly applicable to all peoples around the world down through history. However, this book is specifically directed toward God’s people, both physical Israel and spiritual Israelites. It is definitely a prophetic warning to God’s end-time church, and more directly, to the spiritual leaders and ministry in God’s churches. Therefore, we all should be very concerned about whether we too, without realizing it, are also robbing God of some of the tithes and offerings He expects. Let us closely examine this very relative and important subject along with some of its related topics.

## Is God Generous?

There are several scriptures that tell us everything belongs to God. This should be obvious since He created everything that exists.

**Deuteronomy 10:14 Indeed heaven and the highest heavens belong to the Lord your God, *also* the earth with all that *is* in it.**

**Psalms 24:1 The earth *is* the Lord’s, and all its fullness, The world and those who dwell therein.**

**Psalms 50:12 If I were hungry, I would not tell you; For the world *is* Mine, and all its fullness.**

Why then does God command that we give Him tithes and offerings? There are two main reasons. We will discuss these one at a time in a moment.

Let us first ask ourselves the question, “Is God generous?” Without quoting any scriptures we should know the answer to this question. God gave us a perfect world to live on (however, mankind is in the process of polluting and destroying this world that God gave us). The most generous thing God the Father has ever done is to give His Son as a sacrifice for our sins so we could be forgiven and eventually be born into His Family, the Kingdom of God, via a resurrection. God our Father is most generous in His love, kindness,

mercy and forgiveness towards us and He wants to share eternal life with us. He also created the animal and plant kingdoms to serve our physical needs. Here are just a few scriptures to remind us of these principles.

**Romans 8:32 He who did not spare His own Son, but delivered Him up for us all, how shall He not with Him also freely give us all things?**

**Ephesians 2:7-8 that in the ages to come He might show the exceeding riches of His grace in His kindness toward us in Christ Jesus. For by grace you have been saved through faith, and that not of yourselves; *it is* the gift of God,**

**Luke 6:35 I tell you, love your enemies. Help and give without expecting a return. You'll never—I promise—regret it. Live out this God-created identity the way our Father lives toward us, generously and graciously, even when we're at our worst. Our Father is kind; you be kind. (*The Message Bible*)**

**Matthew 5:45 that you may be sons of your Father in heaven; for He makes His sun rise on the evil and on the good, and sends rain on the just and on the unjust.**

We realize from other scriptures that the generosity of God relative to salvation has a time order, a limited number of firstfruits for the first resurrection, most everyone else after that. We also realize not everyone is blessed physically at the same time in the same way. Tests and trials are also a part of this life, sometimes maybe having too much and often not having enough. But that doesn't change the nature of God, He is generous. It is the sins of mankind that separate us from God and His generosity and His desire to bless us physically and spiritually. Those who truly worship God know without a doubt that He is a generous God. Some may have to wait a long time, in a "second lifetime," to know and experience the generosity of God. But everyone will eventually experience the generosity of God's love and mercy for them.

## **Why Does God Command We Give Him Tithes and Offerings?**

Now, back to the question, why does God command tithes and offerings? As the following scriptures indicate, our Christian goal is to develop the same nature and character as our Heavenly Father.

**Ephesians 5:1 Therefore be imitators of God as dear children.**

**Matthew 5:48 Therefore you shall be perfect, just as your Father in heaven is perfect.**

**Luke 6:36 Therefore be merciful, just as your Father also is merciful.**

**1 Peter 1:15-16 but as He who called you *is* holy, you also be holy in all *your* conduct, because it is written, "*Be holy, for I am holy.*"**

God is generous. If we hope to be born into His family, we must develop the same character He has. We must therefore learn to be generous. What would our spiritual hope be like if God were stingy, holding back His love, mercy and forgiveness? What if He didn't really want to share what He has with any of us? Life would be a miserable prospect. It would be unlikely that a stingy God would have ever bothered to create children in the first place. We should certainly give God praise for being generous. As God is generous, He wants us to learn to be generous.

**Psalms 37:21-22, 26 Wicked borrows and never returns; Righteous gives and gives. Generous gets it all in the end; Stingy is cut off at the pass. ... Every day he's out giving and lending, his children making him proud. (*The Message Bible*)**

**Psalms 112:3, 5, 9 Their houses brim with wealth And a generosity that never runs dry. ... The good person is generous and lends lavishly; ... They lavish gifts on the poor— A generosity that goes on, and on, and on. An honored life! A beautiful life! (*The Message Bible*)**

**Luke 8:18 So be careful that you don't become misers of what you hear. Generosity begets generosity. Stinginess impoverishes." (*The Message Bible*)**

This is the reason God commands tithes and offerings. Not because He needs our tithes and offerings, but because we need to learn to be generous just like Him. As with all of God's commands, God gives them for our own good. Keep this in mind as we read through the scriptures about the different offerings God talks about in His inspired scriptures. In addition, we know that God commands His people to remember and help the poor and less fortunate. Examining those scriptures and principles is beyond the scope of this article. Let us not forget, however, that we are all poor compared to God and He takes care of us one way or the other. He expects us, for our own character development, to also help the hungry, the destitute, the underprivileged, the widow and the orphan. It is all an important part in developing God-like character in our individual lives.

## **A Second Reason for Tithes and Offerings**

There is a second reason for tithes and offerings. This is found two verses after the first scripture quoted in this article.

**Malachi 3:10 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.***

The second main reason for giving tithes and offerings to God is for His directive that these funds be used for the financial support of those serving Him in the care of His physical temple in Old Testament times and those ministers serving in His spiritual church in New Testament times.

As the following scriptures show, we know that in the Old Testament the tithes were to be given to the Levites, offerings and a tithe of the tithe given to the family of Aaron, the priesthood. However, Jesus was not of the tribe of Levi. He was established as a priest like Melchizedek and in the New Testament His ministers are approved to receive the tithes and offerings.

**Numbers 18:21, 26, 28 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. ... 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. ... 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.**

**Hebrews 7:12-17** For the priesthood being changed, of necessity there is also a change of the law. For He of whom these things are spoken belongs to another tribe, from which no man has officiated at the altar. For *it is* evident that our Lord arose from Judah, of which tribe Moses spoke nothing concerning priesthood. And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest who has come, not according to the law of a fleshly commandment, but according to the power of an endless life. For He testifies: *“You are a priest forever According to the order of Melchizedek”*.

## Abuses

Unfortunately, in this end-time period, all of us have seen the use of tithes and offerings abused and misused by some of the ministry of the Churches of God. This was prophesied to happen.

**Ezekiel 34:1-4** And the word of the Lord came to me, saying, “Son of man, prophesy against the shepherds of Israel, prophesy and say to them, ‘Thus says the Lord GOD to the shepherds: “Woe to the shepherds of Israel who feed themselves! Should not the shepherds feed the flocks? You eat the fat and clothe yourselves with the wool; you slaughter the fatlings, *but* you do not feed the flock. The weak you have not strengthened, nor have you healed those who were sick, nor bound up the broken, nor brought back what was driven away, nor sought what was lost; but with force and cruelty you have ruled them.”’”

However, two wrong do not make a right. Just because some ministers have misused the tithes and offerings, that is not a valid excuse to disobey the commands of God and stop the tithing and the giving of offerings. Jesus said, “...on this rock I will build My church, and the gates of Hades shall not prevail against it.” **Matthew 16:18**. We have a God-commanded responsibility to search for a church and ministry that obeys God in the faith once delivered and does not misuse the tithes and offerings. We must search for a source of healthy spiritual food and there give our tithes and offerings “**that there may be food in My house**”. If we do this, God promises to bless us with great blessings, both spiritually and physically.

## Types of Offerings

**Deuteronomy 12:6** 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.

This is talking about where God’s puts His name for the observance of His Holy Feast Days. In addition to sacrifices and tithes (plural), there are heave offerings, vowed offerings, freewill offerings, firstborn of cattle, and firstfruits of grain, fruit and vegetable offerings. We tend to think only of sacrificial offerings and Holy Day offerings. But in the Old Testament, there are many types of offerings. Only the sacrificial offerings and their rituals were done away with by the sacrifice of Jesus Christ as our Savior. Is it right for us to have forgotten about these other offerings? Let’s review the different types of offerings, other than animal sacrifices, mentioned in the Old Testament and consider how they might apply to New Testament Christians.

## Firstfruits and Firstborn

**Leviticus 23:9-11, 14** And the Lord spoke to Moses, saying, “Speak to the children of Israel, and say to them: ‘When you come into the land which I give to you, and reap its harvest, then you shall bring a sheaf of the firstfruits of your harvest to the priest. He shall wave the sheaf before the Lord, to be accepted on your behalf; on the day after the Sabbath the priest shall wave it. ... You shall eat neither bread nor parched grain nor fresh grain until the same day that you have brought an offering to your God; *it shall be* a statute forever throughout your generations in all your dwellings.

We are all familiar with the Wave Sheave Offering commanded to be offered by all Israelites on the first day of the week after the weekly Sabbath during the Days of Unleavened Bread. Israelites were not allowed to partake of their spring harvest until they made this offering. We might think this only applies to farmers. Old Testament Israel was primarily an agrarian culture. Today, very few of us are farmers or ranchers. But we may have a home garden. Do we offer God our firstfruits from our gardens? Should we apply a spiritual principle and make a yearly firstfruit offering from our “crop,” whatever that might be, as we work for a living? This is something we should consider carefully as part of our spiritual life before God.

**Exodus 22:29-30** You shall not delay *to offer* the first of your ripe produce and your juices. The firstborn of your sons you shall give to Me. Likewise you shall do with your oxen *and* your sheep. It shall be with its mother seven days; on the eighth day you shall give it to Me.

We may not raise cattle, that is true. However, what spiritual principle should we learn and apply from this and other scriptures about how thankful we should be to God with offerings because of everything He has given us.

**Numbers 18:15-16** Everything that first opens the womb of all flesh, which they bring to the Lord, whether man or beast, shall be yours; nevertheless the firstborn of man you shall surely redeem, and the firstborn of unclean animals you shall redeem. And those redeemed of the devoted things you shall redeem when one month old, according to your valuation, for five shekels of silver, according to the shekel of the sanctuary, which *is* twenty gerahs.

And what about when we have our first child? Israelites were required to redeem their firstborn with a monetary offering to the priest. Have any of us ever followed this principle?

Offerings of the firstfruits of the land, cattle and our children are not part of the sacrificial sacrifices that were done away with after the sacrifice of our Savior Jesus Christ. They are part of the code of laws that God gave Israel that are supposed to be part of our daily lives. However, in this end-time age, it seems most Christians have forgotten about these laws and the associated spiritual principles that could still be applied in our lives as we strive to obey all of God’s commandments.

**Numbers 18:11-15** This also *is* yours: the heave offering of their gift, with all the wave offerings of the children of Israel; I have given them to you, and your sons and daughters with you, as an ordinance forever. Everyone who is clean in your house may eat it. All the best of the oil, all the best of the new wine and the grain, their firstfruits which they offer to the Lord, I have given them to you. Whatever first ripe fruit is in their land, which they bring to the Lord, shall be yours. Everyone who is clean in your house may eat it. Every devoted thing in Israel shall be yours.

This scripture again covers that what the Israelites were to offer to God as firstfruits was to be given to the priests.

**Numbers 15:17-21 Again the LORD spoke to Moses, saying, “Speak to the children of Israel, and say to them: ‘When you come into the land to which I bring you, then it will be, when you eat of the bread of the land, that you shall offer up a heave offering to the LORD. You shall offer up a cake of the first of your ground meal as a heave offering; as a heave offering of the threshing floor, so shall you offer it up. Of the first of your ground meal you shall give to the LORD a heave offering throughout your generations.**

Not only was the first of the grain harvest to be offered up to God, but when that grain was ground up and used to make bread, the first “cake” was also to be offered to God. While most people think only those who grow crops or raise cattle need to offer firstfruits, from this scripture we see that when that grain is used to first bake bread, the first loaf was also to be given as a firstfruit offering. In this case, that would apply to all bakers and all households when they baked their own bread. This might seem like offering firstfruits twice on the same crop, but such are the laws of God. Remember, these laws are for our own good, to remind everyone, not just farmers and ranchers, that what we have comes from God and therefore we should give Him thanks with firstfruit offerings.

**Deuteronomy 18:4 The firstfruits of your grain and your new wine and your oil, and the first of the fleece of your sheep, you shall give him.**

Even the first of the wool fleeced from their sheep was to be given as a firstfruit offering to God, not just the firstborn animals. In addition, we again see the same principle on giving firstfruits for both the grain and the bread applied to grapes and wine, olives and oil. A firstfruit offering was to be given on the “raw crop” and also the “finished product”.

There are additional scriptures on offering firstfruits and firstborn, but these should be enough to remind us of the principle. God is not going to list every possible variation of what we should offer as firstfruits in His inspired scriptures. We should be able to figure out the principle based on what we do read. It would seem that when we reap the rewards of our labor whether that be as a farmer, rancher, blue collar worker, white collar worker or any type of business person or household, God expects us to make a firstfruits offering.

And beyond the giving of physical firstfruit offerings, there are definitely spiritual lessons God wants us to learn from the keeping of firstfruits as the next two scriptures indicate.

**Romans 8:23 Not only *that*, but we also who have the firstfruits of the Spirit, even we ourselves groan within ourselves, eagerly waiting for the adoption, the redemption of our body.**

**1 Corinthians 15:20 But now Christ is risen from the dead, *and* has become the firstfruits of those who have fallen asleep.**

With such significance tied to spiritual firstfruits and since firstfruits were not a part of the sacrificial rituals that were done away with by the crucifixion of Jesus, should we not remember to offer our physical firstfruits to God? Let us again remember and carefully consider God’s warning to all Christians in Malachi 3:8.

## Dedications and Vows

The purpose of dedications and vows in the Old Testament was to give money to God and His temple service. Instead of pulling out their checkbook like we would do today, they dedicated the monetary value of an item or made a pledge or vow to give a certain amount of money. God established rules for when someone decided to make a vow of dedication of himself, an animal, his home or a piece of land to the Lord. This is above and beyond tithes and Holy Day offerings and is not part of the sacrificial rituals that were done away in New Testament times. The individual then had the option to “redeem” what he dedicated by giving money to God’s service. In the case of a dedication of an individual, one was required to make redemption as only Levites and priests could actually serve God in the service of the Tabernacle and later the Temple.

Let us consider the nature of this type of offering to God. An individual wanting to show their love and enthusiasm in serving the Lord God wants to dedicate an animal, house, land or even themselves to God. These are freewill offerings, not required by God on a regular basis, but provided for should one wish to do so. How many of us have ever thought of doing something like this? Leviticus 27 covers these types of offerings in detail. Let’s review just a few verses from this chapter and one from Deuteronomy.

**Leviticus 27:2-3 Speak to the children of Israel, and say to them: ‘When a man consecrates by a vow certain persons to the Lord, according to your valuation, if your valuation is of a male from twenty years old up to sixty years old, then your valuation shall be fifty shekels of silver, according to the shekel of the sanctuary.**

**Leviticus 27:9, 12 If *it is* an animal that men may bring as an offering to the Lord, all that *anyone* gives to the Lord shall be holy. ... and the priest shall set a value for it, whether it is good or bad; as you, the priest, value it, so it shall be.**

**Leviticus 27:14 And when a man dedicates his house *to be* holy to the Lord, then the priest shall set a value for it, whether it is good or bad; as the priest values it, so it shall stand.**

**Leviticus 27:16 If a man dedicates to the Lord *part* of a field of his possession, then your valuation shall be according to the seed for it. A homer of barley seed *shall be valued* at fifty shekels of silver.**

**Deuteronomy 23:21-22 When you make a vow to the Lord your God, you shall not delay to pay it; for the Lord your God will surely require it of you, and it would be sin to you. But if you abstain from vowing, it shall not be sin to you.**

God does not require that we make these types of dedications. However, the very fact those instructions are given on how to dedicate something to God provides evidence that this type of freewill offering was anticipated and welcomed by God. In New Testament times, we are required to dedicate our very lives to God, not necessarily as a monetary offering, but as a living sacrifice. In the next verse, the connotation of “present” in the phrase “present your bodies a living sacrifice” is to do this as a dedication to God.

**Romans 12:1 I beseech you therefore, brethren, by the mercies of God, that you present your bodies a living sacrifice, holy, acceptable to God, *which is* your reasonable service.**

The intent of physical dedications is something that we can still do today in our own way to honor our God if we wish to do so. We could give an extra offering to God based on one month’s rent or mortgage as an

example. Usually, however, we can just write a check for an extra offering above and beyond our normal tithes and offers thus fulfilling the spiritual intent of these Old Testament guidelines. On the other hand, the spiritual intent of dedicating our lives to God is something we must do to please our God.

## Spoils of War

None of us is likely to fight a battle and walk away with the spoils of war. Nonetheless, this is covered in the Old Testament where this situation often occurred. It is interesting that God did not require tithes from the spoils of war. While it could be said that fighting a battle was work that resulted in increased income, God obviously did not look upon it in that manner. The work to create the goods that were captured was performed by the losing side, the victory in the battle belongs to God. Therefore, the individuals involved in the battle and the acquiring of the spoils of war are not deemed as increase through work that required a tithe. However, God did require an offering to be made and was very specific about the amount to be given to the priests and Levites.

The spiritual principle is that God blessed the outcome and an offering was to be made from the acquired increase of goods in order to express appreciation for what God had done and the protection that He gave to His people.

**Numbers 31:25-30 Now the Lord spoke to Moses, saying: “Count up the plunder that was taken—of man and beast—you and Eleazar the priest and the chief fathers of the congregation; and divide the plunder into two parts, between those who took part in the war, who went out to battle, and all the congregation. And levy a tribute for the Lord on the men of war who went out to battle: one of every five hundred of the persons, the cattle, the donkeys, and the sheep; take *it* from their half, and give *it* to Eleazar the priest as a heave offering to the Lord. And from the children of Israel’s half you shall take one of every fifty, drawn from the persons, the cattle, the donkeys, and the sheep, from all the livestock, and give them to the Levites who keep charge of the tabernacle of the Lord.”**

## Gifts

There are no scriptures that specifically cover the topic of what to do when receiving gifts. When this question was submitted to the ministry of the Church of God sometime in the 1960’s, I believe they came up with the right answer. We are to tithe on the increase from our labor in earning a living. A gift is not something we have earned or performed labor in order to receive it, otherwise it would not be a gift. If I remember correctly, a poor individual in the church was given a nice car by a relative. He asked the ministers if he needed to tithe on the value of the car. His concern was that he did not have the money to do that, he was poor and could not physically pay 10% of the value of the car. He would have to sell it in order to pay a tithe on it, defeating the whole purpose of the gift. The ministry consulted and decided it was not an increase from one’s own labor and therefore a tithe on its value was not required. They did recommend that a freewill offering, as could be afforded by the individual, would be appropriate to give thanks to God for the blessing.

While not exactly the same situation as covered in the “Spoils of War” section above, there does seem to be a similar principle covering both situations. When God blesses us with a victory or a gift or in any other similar situation, it would not only be appropriate, most likely it would be a requirement that one express their appreciation with thanksgiving and a freewill offering.



## Three Times In A Year

**Exodus 23:14-17** Three times you shall keep a feast to Me in the year: You shall keep the Feast of Unleavened Bread (you shall eat unleavened bread seven days, as I commanded you, at the time appointed in the month of Abib, for in it you came out of Egypt; none shall appear before Me empty); and the Feast of Harvest, the firstfruits of your labors which you have sown in the field; and the Feast of Ingathering at the end of the year, when you have gathered in *the fruit of your labors* from the field. Three times in the year all your males shall appear before the Lord GOD.

**Exodus 34:20, 23-24** ... And none shall appear before Me empty-handed. ... Three times in the year all your men shall appear before the Lord, the LORD God of Israel. For I will cast out the nations before you and enlarge your borders; neither will any man covet your land when you go up to appear before the LORD your God three times in the year.

**Deuteronomy 16:16-17** Three times a year all your males shall appear before the LORD your God in the place which He chooses: at the Feast of Unleavened Bread, at the Feast of Weeks, and at the Feast of Tabernacles; and they shall not appear before the LORD empty-handed. Every man *shall give* as he is able, according to the blessing of the LORD your God which He has given you.

**1 Kings 9:25** And three times in a year did Solomon offer burnt offerings and peace offerings upon the altar which he built unto the LORD, and he burnt incense upon the altar that was before the LORD. So he finished the house.

What is the intent of these scriptures on three times in a year? What are we to learn from them? Is it that we are only required to keep three feasts to God? No, of course not! We know there are seven feasts with seven Holy Days. We would never use these scriptures to diminish the number of feasts and Holy Days we observe. So, what is the main point that God is making in these scriptures? Three times in a year the men were to travel to where God had placed His Name to keep the feasts at the location of the Tabernacle and later on, the Temple at Jerusalem. Why did they have to do this? In order to offer sacrifices. The only place an animal sacrifice could be made to God was on the altar at the Tabernacle and then the Temple. We read in First Kings that this is what Solomon did after he built the Temple, he offered special sacrifices three times in the year. These feasts, Passover and the Days of Unleavened Bread, Pentecost and the Feast of Tabernacles became known as the “pilgrimage feasts.” Israel obviously kept the other feasts, but could do so at their own local area, they didn’t have to travel to the Tabernacle or Temple.

**Deuteronomy 12:5-7** 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. 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. 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.

The main topic in the above scriptures is the three pilgrimage feasts of God, two of which are seven days long, one of which is one day. Additionally we are told, when the Israelite men traveled to the location of the Tabernacle or Temple, they were not to appear before God empty. There is no specific mention of the Holy Days themselves in any of the above scriptures. There is nothing in any of these or any other scripture

that says these sacrifices had to be made on the Holy Days. Indeed, it would seem these special sacrifices could be offered at any time during the two seven-day feasts, thus fulfilling the requirement set by God. We must be careful when studying the Bible not to read more into a scripture than what God intended. Just as we would never use the above scriptures to come to the conclusion that there are only three feasts we need to keep, we have to ask ourselves if we should use these scriptures as New Testament Christians to limit our Holy Day Offerings to just three times a year.

In establishing this principle, we must not forget that, as mentioned in Deuteronomy, there were other offerings the Israelites were required to bring to these Feasts of God. Even above tithes and animal sacrifices the Israelites were to bring heave offerings, vowed offerings, freewill offerings and the firstborn of their herds and flocks. To just concentrate on the three required sacrificial offerings is to disregard the other offerings God also commands during His Holy Feast Days.

## Seven Days of Offerings

**Leviticus 23:6-8 And on the fifteenth day of the same month *is* the Feast of Unleavened Bread to the Lord; seven days you must eat unleavened bread. On the first day you shall have a holy convocation; you shall do no customary work on it. But you shall offer an offering made by fire to the Lord for seven days. The seventh day *shall be* a holy convocation; you shall do no customary work *on it*.**

All the Israelites were to eat unleavened bread for seven days during the Feast of Unleavened Bread. They were also to offer an offering made by fire to God on each of the seven days. Each individual was to eat unleavened bread. The offering made by fire would likely be a “national” offering. Nonetheless, this was a special offering commanded to be given by Israel in addition to all other regular offerings. How come no one, that I am aware of, uses a scripture like this to try and establish that we should be giving more offerings during God’s feast days? Why is it that some search for scriptures that they can use to diminish the number of offerings they need to give? But no one it seems, searches for scriptures to show we should give more offerings. Something to think about.

**Leviticus 23:33-36 Then the Lord spoke to Moses, saying, “Speak to the children of Israel, saying: ‘The fifteenth day of this seventh month *shall be* the Feast of Tabernacles *for seven days* to the Lord. On the first day *there shall be* a holy convocation. You shall do no customary work *on it*. For seven days you shall offer an offering made by fire to the Lord. On the eighth day you shall have a holy convocation, and you shall offer an offering made by fire to the Lord. *It is* a sacred assembly, *and you shall do no customary work on it*.**

Also, on each of the seven days of the Feast of Tabernacles plus the Eighth Day, a special offering by fire was to be made to the Lord.

**Leviticus 23:37-38 These *are* the feasts of the Lord which you shall proclaim *to be* holy convocations, to offer an offering made by fire to the Lord, a burnt offering and a grain offering, a sacrifice and drink offerings, everything on its day—besides the Sabbaths of the Lord, besides your gifts, besides all your vows, and besides all your freewill offerings which you give to the Lord.**

This is a summary statement by God Himself. On every day of all His feast, whether they be one day or seven days, Israel was to make an additional special sacrificial offering by fire with its associated grain and

drink offerings. These special sacrificial offerings were above and beyond the normal morning and evening sacrifices, gifts, vows, firstfruits and freewill offerings. How often have we all read Leviticus 23 to review God's seven feasts and never really noticed these special "offerings made by fire? We will all agree we no longer offer animal sacrifices. But some use the scriptures on offering an animal sacrifice three times in a year as a spiritual principle to set the number of Holy Day Offerings they will give to God. What would be the difference between doing that and using the above scriptures requiring an animal sacrifice each day of the two seven-day feasts as a spiritual principle to require that we give offerings every day of every feast?

Numbers 28 and 29 give the details concerning these special offerings that were to be made every day of every feast. There is a lot repetition, but let's review a few verses to get the overall picture.

**Numbers 28:19-24 And you shall present an offering made by fire as a burnt offering to the Lord: two young bulls, one ram, and seven lambs in their first year. Be sure they are without blemish. Their grain offering shall be of fine flour mixed with oil: three-tenths of an ephah you shall offer for a bull, and two-tenths for a ram; you shall offer one-tenth of an ephah for each of the seven lambs; also one goat as a sin offering, to make atonement for you. You shall offer these besides the burnt offering of the morning, which is for a regular burnt offering. In this manner you shall offer the food of the offering made by fire daily for seven days, as a sweet aroma to the Lord; it shall be offered besides the regular burnt offering and its drink offering.**

**Numbers 29:12-16 On the fifteenth day of the seventh month you shall have a holy convocation. You shall do no customary work, and you shall keep a feast to the Lord seven days. You shall present a burnt offering, an offering made by fire as a sweet aroma to the Lord: thirteen young bulls, two rams, and fourteen lambs in their first year. They shall be without blemish. Their grain offering shall be of fine flour mixed with oil: three-tenths of an ephah for each of the thirteen bulls, two-tenths for each of the two rams, and one-tenth for each of the fourteen lambs; also one kid of the goats as a sin offering, besides the regular burnt offering, its grain offering, and its drink offering.**

It is interesting to note that 13 bulls were offered on first day of Feast of Tabernacles. Then on each subsequent day the number of bulls was decreased by one until the seventh day when 7 bulls were sacrificed. The number of the other animal sacrifices stayed the same for each day.

We should also remember that animal sacrifices were to be accompanied by a grain offering of fine flour mixed with oil. There was more to the animal sacrifices in the Old Testament than just the animal itself. The grain offering that accompanied the sacrifices was part of the large picture of the offerings God required of Old Testament Israel—heave offerings, wave offerings, freewill offerings, firstfruit offerings, vows, dedications, tithes and remembering the poor in addition to the animal sacrifices. While we no longer offer animal sacrifices, surely there are spiritual principles God wants all Christians to learn from all the different types of Old Testament offerings and apply them in their own lives.

## **New Testament Principles on Giving**

The New Testament does not go into the details of tithes and offerings since that has already been covered in the Old Testament. Malachi 3:8-10 alone should be proof enough that we should still be giving tithes and offerings to God in support of His Church. The New Testament does emphasize the principle of giving. The first scripture in this section is Paul's account of what Peter, James and John emphasized to him as he

preached to the Gentiles. All the other scriptures need no comment, they simply serve as a spiritual reminder on how important it is that we be generous and support God's chosen ministry. Remember the principle first established in this article, we are to build the character of God and God is generous, therefore we must learn to be generous.

**Galatians 2:10** *They desired only that we should remember the poor, the very thing which I also was eager to do.*

**Matthew 6:3-4** But when you do a charitable deed, do not let your left hand know what your right hand is doing, that your charitable deed may be in secret; and your Father who sees in secret will Himself reward you openly.

**Matthew 10:8** ... Freely you have received, freely give.

**Matthew 25:35-36** for I was hungry and you gave Me food; I was thirsty and you gave Me drink; I was a stranger and you took Me in; I was naked and you clothed Me; I was sick and you visited Me; I was in prison and you came to Me.

**Mark 4:24** Then He said to them, "Take heed what you hear. With the same measure you use, it will be measured to you; ..."

**Mark 12:41-44** Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many *who were* rich put in much. Then one poor widow came and threw in two ¢mites, which make a quadrans. So He called His disciples to *Himself* and said to them, "Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood."

**Luke 6:35-38** But love your enemies, do good, and lend, hoping for nothing in return; and your reward will be great, and you will be sons of the Most High. For He is kind to the unthankful and evil. Therefore be merciful, just as your Father also is merciful. Judge not, and you shall not be judged. Condemn not, and you shall not be condemned. Forgive, and you will be forgiven. Give, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you.

**Luke 11:41** Turn both your pockets and your hearts inside out and give generously to the poor; then your *lives* will be clean, not just your dishes and your hands. (*The Message Bible*)

**Luke 12:15** And He said to them, "Take heed and beware of ¢covetousness, for one's life does not consist in the abundance of the things he possesses."

**Acts 20:35** I have shown you in every way, by laboring like this, that you must support the weak. And remember the words of the Lord Jesus, that He said, 'It is more blessed to give than to receive.'"

**2 Corinthians 8:12-15** For if there is first a willing mind, *it is* accepted according to what one has, *and* not according to what he does not have. For *I do not mean* that others should be eased and you burdened; but by an equality, *that* now at this time your abundance *may*

**supply their lack, that their abundance also may supply your lack—that there may be equality. As it is written, “He who gathered much had nothing left over, and he who gathered little had no lack.”**

**2 Corinthians 9:6-7 But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work. As it is written: “He has dispersed abroad, He has given to the poor; His righteousness endures forever.”**

**1 Timothy 5:17-18 Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, “You shall not muzzle an ox while it treads out the grain,” and, “The laborer is worthy of his wages.”**

**2 Timothy 2:6 The hardworking farmer must be first to partake of the crops.**

**Hebrews 13:16 But do not forget to do good and to share, for with such sacrifices God is well pleased.**

## A Cheerful Giver

When we think of offerings today, we mostly think of Holy Day offerings. However, that is a very constricted view. We have reviewed the different types of offerings (not counting the ritual animal sacrifices) mentioned in the Bible. Let us remember the reasons why God describes these offerings. This is not a plea or a pitch for more money. This is a discussion to determine if we are fully obeying God in all the tithes and offerings that we should in order to receive the spiritual and physical blessings God wants to give us. And even more importantly, we should want to do this to improve our efforts in developing the character of God in our own individual Christian lives.

In the forgoing New Testament scriptures, we have seen two important additional points. One, God does not expect us to give more than we are able. Our God is a realistic God, He does not want us to go into debt when giving an offering. We are only required to give according to the physical blessings we have received. It is not the amount that counts the most, it is the attitude in which it is given. The second point is to remember that God loves a cheerful giver. If we give begrudgingly because we feel we have to, we accomplish nothing except a smaller bank account. An offering freely and cheerfully given to God is very precious to God. Let's read that again.

**2 Corinthians 9:6-7 But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.**

To expand upon this point, or to state it in another way, we must give with a loving attitude. Being a cheerful giver and giving in love go hand-in-hand, these two principles work together to please God. Giving without love doesn't accomplish anything. We must tithe and give offerings because we love God, not because we have to in order to obey His commandments. Neither does it do us any spiritual good if we give to the poor without love in our hearts for them. If we give, as we are able, to the less fortunate and to God, God will be well pleased with us.

**1 Corinthians 13:3 And though I bestow all my goods to feed *the poor*, and though I give my body to be burned, but have not love, it profits me nothing.**

## Where Your Heart Is

At the beginning of this article, it was emphasized that God wants us to develop the same generous character that He has towards us as His children. Jesus stated a similar principle. If we truly love God and seek first the Kingdom of God, then we will give our financial support to God's chosen church.

**Matthew 6:19-21 Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also.**

The apostle Paul also stated this same very important principle in his first epistle to Timothy, but directed it more to the care of the less fortunate.

**1 Timothy 6:17-19 Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy. Let *them* do good, that they be rich in good works, ready to give, willing to share, storing up for themselves a good foundation for the time to come, that they may lay hold on eternal life.**

## Church Eras Start with the Truth

If you have not read the other articles on this web site, specifically "End Time Guiding Principles" and "The Foundation," this is critical reading in order to understand how this church determines what are the revealed doctrines that can only come from God and be understood through the gift of His Holy Spirit. In summary, we are told to hang on to the faith once delivered at "the beginning." The most important beginning, of course, is the spiritual truths Jesus preached, expanding upon the letter of the Old Testament laws. But that was 2000 years ago and God's truth has often been watered down and lost over the years as evident by the warnings issued to the seven churches of Revelation 2 and 3. God often has to "re-reveal" His true doctrines in order to "revive" His church and start a new church era. These doctrines must match up exactly with what Jesus preached. We firmly believe that this happened in the 1930's and 40's when God caused a "new" or "reborn" Church of God to spring up. Led by the power of the Holy Spirit, the doctrines established by this church match up exactly with Biblical scriptures. After comparing the original doctrines of this church with Biblical teachings, we find no discrepancies. There is not always an abundance of evidence for some of the supporting details. In these instances, since all the other doctrines are clearly provable, we accept the decisions of the church leadership as having been led by God to make the right decision. Sadly, however, this church departed from many of those doctrines over time. Early on, they departed from what God originally revealed to them on church government. Forty years later, they changed Pentecost and Divorce and Remarriage. Then this church split into hundreds of different fragments, many of these new groups changed doctrines and beliefs to something "new" or similar to what mainstream Christianity preaches.

We do not believe one can pick and choose which doctrines and teachings were revealed from God. Either they were all revealed or none of them were revealed. It was either the revelation of God or just the efforts of men. One cannot say all the doctrines were revealed truths, especially the Holy Days and Feasts of God

and our understanding of them relative to God's Plan of Salvation, but then say God made a "mistake" in allowing His Church to institute the wrong number of Holy Day Offerings. Regardless of how this referred to church came to institute seven Holy Day Offerings, even if it was to get more income, we believe God was in charge in establishing seven Holy Day Offerings, not men.

**Jude 1:3-4 Beloved, while I was very diligent to write to you concerning our common salvation, I found it necessary to write to you exhorting you to contend earnestly for the faith which was once for all delivered to the saints. For certain men have crept in unnoticed, who long ago were marked out for this condemnation, ungodly men, who turn the grace of our God into lewdness and deny the only Lord God and our Lord Jesus Christ.**

## **Reasons Why I Personally Believe in Seven Holy Day Offerings**

I do not want to appear before God empty on any of the seven special Holy Days. These are annual Holy Days that are regarded as "High Days" among the Jews, special Holy Time before God above and beyond the weekly Sabbath. I appear before God spiritually in a special way on these Holy Days, I don't have to go to some temple somewhere. I can appear before God on His throne in spiritual worship for a commanded Holy Convocation wherever I assemble. On these special appearances before God, I do not want to appear before Him without an appropriate "gift".

In 1 Samuel 9 Saul was looking for his father's donkeys. His servant said let's go see Samuel the Seer. Saul said we need to present him with a gift. This is an old custom, that when you visit a dignitary you present him with a gift when you come into his presence. I believe we should do this when we appear before God on each of the seven Holy Days.

There is no requirement in New Testament times for "pilgrimage feasts," that we travel to a central location. The apostle Paul kept the feast of God with local churches he had raised up. In that sense, I consider all Holy Days equal in importance. There is no longer a differentiation between "pilgrimage feast" and "local feast". I want to present an offering to God on all of them.

It is not wrong to give 11% when tithing, 10% plus a freewill offering. But it would be wrong and a sin to only give 9%. And while I firmly believe seven Holy Day Offerings are God's will, if I were to be wrong about that, I do not believe God would be angry with me for giving seven. However, if He does indeed require seven Holy Day Offerings and I only give three, then I believe God would be very displeased with me as stated in the book of Malachi. If it was unclear to me, and it is not, I would not be willing to take a chance on this by only giving three Holy Day Offerings.

God revealed truth at beginning of this end-time church era. You cannot pick and chose, eliminating the ones you don't like. Regardless of how the decision came to pass, I believe God directed His ministry to set the Holy Day Offerings at seven, one on each of the annual Holy Days.

I was with a church group for a short time that changed the Holy Day Offerings from seven to three. It just didn't "feel right" spiritually. After we left that group due to issues with church government, we went back to seven Holy Day Offerings. It felt good and right and "spiritually comfortable" to appear before God with an offering on each of His seven Holy Days.

The principle of if we only do what is required, we are unprofitable servants. I'd rather give too much instead of not enough.

## Conclusion

The foregoing is not meant to be an exhaustive review of all Biblical offerings. This article is a summary reminder of how many different types of offerings God describes in His inspired scriptures. The question we should be asking ourselves is how do we apply these principles spiritually in our Christian lives as disciples of Jesus Christ.

The most important principle is for us to develop the character of God. God is generous. We need to learn to be generous. God has given us certain commandments relative to being generous. Other ways of being generous are left up to us to figure out and determine how to apply them in our own lives. This article only deals with the topic of offerings. However, all Christians should know there is more to being generous than just giving offerings. God commands us to remember the poor, the widow, the orphan and the stranger in the land, not just with our money, but with our time, effort and love.

A good quote for this topic was made by John Richardson on the website [www.generouschurch.com](http://www.generouschurch.com).

This weekend, I will be preaching on generosity. And while there are a thousand different angles that I could take, I am focusing on how we should imitate the generosity of God. After all, He is the springboard for generosity. He is our starting place and He is what makes the money conversation so important for churches. It's not about raising money, it's about making disciples; it's not about filling the offering plates, it's about being conformed to the image of Christ.

As young children we tend to be stingy and possessive – my toys, my food, my clothes. We don't like to share. We have to learn as we grow up to share and be generous in helping others. To help us learn generosity, God has given us instructions, guidelines and even commandments to define different ways in which His people should correctly give offerings and help others in order to learn the character trait of generosity. As the following scripture points out, we are to trust God to take care of us. Yes, we are commanded to work in many places in the Bible, but we trust and have faith in God to bless our efforts.

**Matthew 6:25-34 Therefore I say to you, do not worry about your life, what you will eat or what you will drink; nor about your body, what you will put on. Is not life more than food and the body more than clothing? Look at the birds of the air, for they neither sow nor reap nor gather into barns; yet your heavenly Father feeds them. Are you not of more value than they? Which of you by worrying can add one cubit to his stature? So why do you worry about clothing? Consider the lilies of the field, how they grow: they neither toil nor spin; and yet I say to you that even Solomon in all his glory was not arrayed like one of these. Now if God so clothes the grass of the field, which today is, and tomorrow is thrown into the oven, will He not much more *clothe* you, O you of little faith? Therefore do not worry, saying, 'What shall we eat?' or 'What shall we drink?' or 'What shall we wear?' For after all these things the Gentiles seek. For your heavenly Father knows that you need all these things. But seek first the kingdom of God and His righteousness, and all these things shall be added to you. Therefore do not worry about tomorrow, for tomorrow will worry about its own things. Sufficient for the day *is* its own trouble.**

All too easily we get so wrapped up in the physical things of this life and hanging onto everything we work to acquire. We must remember it is far more important to work to acquire treasures in heaven.

**Matthew 6:19-21 Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves treasures in heaven,**



**where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also.**

Let us also remember that giving an offering to God is much more than just giving something from our harvest or our money to support God's church and ministry. It is an act of worshipping God Himself.

**Proverbs 3:9-10 Honor the Lord with your possessions, And with the firstfruits of all your increase; So your barns will be filled with plenty, And your vats will overflow with new wine.**

Let us read from Malachi once again and thoroughly examine ourselves to make sure we are not guilty of this offence before God.

**Malachi 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.**

This is the first scripture quoted in this article. We first reviewed how the book of Malachi is written to God's end-time church and ministry. Do any of us want to skimp in our acts of worship to our Great and Generous God? Do we want God to skimp on the blessings He could give to us? Will we be stingy with God and in helping others? Do we want God to be stingy towards us? God only expects us to give as we are able, but He does expect us to give. Let us consider how we can apply the principle of firstfruit offerings in our own Christian lives. And let's not appear before Him empty on any of His seven Holy Days. What a kind and considerate God we worship. For our own spiritual welfare, let us worship Him with generosity.