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GOD'S FINANCIAL PLAN FOR HIS CHURCH
By H. H. Hooker

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DEDICATION

To every person in our churches who practices systematic storehouse tithing, and to all
who should do so, this little book is sincerely dedicated by

The Author.

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FOREWORD

Some years ago I became convinced that the God of all wisdom would not have called out
His church and commissioned it to "Go ... into all the world and preach the gospel to every
creature" without some adequate plan of support. I searched the Scriptures for this plan and the
message of this little book is the result. Wherever this message has been delivered in sermonic
form God has used it to stir the church and to give its members a clearer conception of His plan of
support. In many places this has meant the dawn of a new day in their financial program. Having
had many requests for its publication and believing I have found "God's Financial Plan for His
Church," I send forth this message, hoping that it will bless the reader as it has blessed the author.

H. H. Hooker

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INTRODUCTION

It is unthinkable that God should have a plan of creation, a plan of salvation, a plan for the establishment of the home, a plan for the generation of the church, a plan for the evangelization of the world, and have no financial plan for His work! On the contrary we allege that He has one. It is given as clearly and unmistakably as the blessings promised. One cannot consistently expect the blessings which He promised if one rejects the plan which He gave.

For many years the minister who is the author of the little book you hold in your hand [book you are reading on your computer -- DVM] has given serious thought to the matter of God's financial plan for the Church. His messages on the subject, given from the public platform, have been well received during the past two decades, and thousands who have listened to those messages will welcome the publication of this most able discussion. Those who have never had this privilege will read this little book to great profit and blessing.

There is a need of more literature on this all important subject. A church should never be without a good supply of booklets that will clearly point out God's plan concerning money, to place in the hands of new members as soon as they are affiliated with its membership.

It has been my rare fortune to know the author, Rev. H. H. Hooker, for the past fifteen years, and I am happy to commend him and his little book. "God's Financial Plan for His Church" to the general public. Brother Hooker has been a faithful and untiring preacher, a leader and soul winner during all the years that I have known him, and in writing this little book he has rendered a special service to the Church and to the cause of the Lord in general. Let us give it the widest possible circulation and thereby bring rich blessings upon the hearts of our people and extend the kingdom of Christ farther in the earth.

J. W. Montgomery

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GOD'S FINANCIAL PLAN FOR HIS CHURCH

"Not because I desire a gift: but I desire fruit that may abound to your account" (Phil. 4:17).

Some people seem to think that if a minister preaches on money and the need of donating it to God's cause, it is because he is greedy for filthy lucre and is selfish. Paul told the Philippian brethren that in the beginning of the gospel no church communicated with him concerning giving and receiving, but they; that while he was in a revival at Thessalonica they sent once and again unto his necessity. He had received the things which they sent by Epaphroditus which proved to be an abundance, and was a sweet smelling sacrifice, acceptable and well pleasing to God. His desire for them to invest in his work was not prompted by love for money and selfishness, but he desired fruit that would abound to their account. It is not because ministers are selfish and avaricious that they preach on money and tithing, but because they love God and souls and desire

to see the progress of His kingdom. They cannot obey God and follow Jesus and Paul without preaching often on this vital subject.

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I. WHAT IS THE TITHE?

Webster's dictionary says: "The tenth part of anything." Jacob said, "Of all that thou shalt give me I will surely give the tenth unto thee" (Gen. 28:22). Abraham gave Melchizedek tithes of all. Genesis 14:20 Numerous instances are also to be found of this practice among heathen nations -- Greeks Romans, Carthaginians, and Arabians. They applied the tenth derived from property, commercial profits the increase of their land, herds, flocks, and spoils of war to the support of their temples and the worship of their deities.

The first enactment of law that the tenth of all increase including herds and flocks must belong to God and be offered to Him is found in Lev. 27:30-34. Both Josephus and St. Jerome distinctly declare that there were three tithes. The first tenth was given to the priests and Levites for their services in the temple, because they had no land inheritance. The second tithe was applied to festival purposes, and could be used at the will of the individual just so it promoted the feasts which the Lord designated. This was a kind of camp-meeting arrangement. The third tithe was given to the poor at the will of the individual. Some of the ancient writers, however, think there were only two tithes, but that every third year the second tithe was given to the poor. There seems to be no doubt that the first tithe was binding and no one was exempt from its payment. It is in behalf of the first tithe, consequently, that I write. Inasmuch as we emphasize only one tithe, let us be generous and frequently give our offerings in addition to our tithe, especially in supporting camp-meetings and in caring for the poor. Some poet has truly said:

"One-tenth of ripening grain,
One-tenth of tree and vine;
One-tenth of all the yield
From ten-tenths rain and shine.

"One-tenth of lowing herds
That browse on hills and plain:
One-tenth of bleating flocks
Brings sunshine and the rain.

"One-tenth of all increase
From counting room and mart:
One-tenth that science yields,
One-tenth of every art.

"One-tenth of loom and press,
One-tenth of mill and wine:
One-tenth of every craft
Wrought out by gifts of Thine.

"One-tenth of glowing worth
That glowing guineas hold:
One-tenth of written thoughts
That turn to shining gold.

One-tenth, and dost, Thou, Lord,
But ask this meager loan,
When all the earth is Thine
And all we have Thine own?"

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II. WHY TITHE?

Perhaps no one ever asked, "Why pay taxes?" but there's a serious question in the minds of the people, "Why pay so much taxes?" Should there be a question as to the paying taxes, the answer would be that Uncle Sam has a budget to meet. He protects our families, lives, homes, property, and rights. He fights disease and enemies from within and from without. He makes our country a fit place in which to live. Therefore he says, "Pay your taxes so that I may pay my budget." If you fail to pay your taxes he will send an officer around who will confiscate something you have and take your taxes. There is also an added expense account when an officer has to collect taxes.

Many people have asked, "Why pay tithes?" The answer is that the kingdom of God on earth has a budget. God has given us our great country, our being, our health, our food, our raiment, our water and our air. Our every blessing is from His bountiful hand. In spite of all that Uncle Sam does for our country, it would not be a fit place in which to live were it not for the added blessings of God. Best of all God gave His Son to die for our sins. Since He does all this. He demands that we pay our tithe in order that He may propagate His work. When people do not obey in this matter, God may send an "officer" around to collect. This "officer" may be in the form of sickness, a short crop, a dead horse, a broken down car, a reduction of business, reduced wages, or some form of spiritual leanness, but when He has to collect, there is always an added expense account. The same truth holds for a nation. For a number of years we as a nation have given only about one per cent. It is no wonder that the nations of Europe and the depression have been collecting so heavily. God said to the Jews, "Ye are cursed with a curse: for ye have robbed me, even this whole nation" (Mal. 3:9).

One of our preachers was pastoring a rural church and doing some farming in connection with his pastorate. He related the following incident which illustrates how God may discipline one of His children. That Spring he was cultivating a small but very promising patch of strawberries. In April a cold spell of weather threatened his berries, so he went alone and asked God to bring a change in the weather and thus spare his berries, promising to tithe the income from them. That evening about dark it clouded up and his berries were not damaged. He sold \$300 worth and had the money in his pocket. The devil came up and said to him, "You are a preacher and need the money as much as anyone. If I were you, I would tithe twenty dollars to myself, and ten to the church." He did so. A few mornings later while he was plowing in one of his patches, a small

cloud appeared. There was one flash of lightning and one clap of thunder. As the lightning flashed, he looked toward his hog pasture and saw his big hog fall dead. He said, "Glory to God! I know why you were killed. I kept twenty dollars of the Lord's tithe and He has sent the lightning and collected it." A few days before he had refused twenty-five dollars for his hog, but since God had to collect His tithe, He charged him five dollars collection fees.

Let us notice the scriptural reasons for tithing: (1) God commands us to tithe. "Bring ye all the tithes into the storehouse, that there may be meat in mine house" (Mal. 3:10). This is a command of God and a command is to be obeyed. It is a serious offense for a soldier to disobey the command of his captain in time of peace; it may be a capital offense in time of war. A loyal soldier stays at his post of duty even though he knows that he will be the target of the enemy and may die in the attempt. Love for his country and loyalty to his captain prompts him to obedience. The obedient child obeys the commands of his parents, not because of fear, but because of filial love, knowing that his parents command only that which is for his benefit.

The War of the Ages is on. It is taxing the resources of earth and heaven to win. It has cost the life-blood of our glorious Captain. He has gone to heaven and is directing the war from His heavenly throne. He not only commands His people to occupy till He comes, but says "Bring ye all the tithes into my storehouse." It is the joy of every loyal soldier to occupy till he comes, and it is likewise the joy of every loyal subject to bring the tithes into His storehouse to make possible the victory of His glorious army. If it means physical death for the soldier of an earthly government to disobey orders during war, can it mean less than eternal death for one of King Emmanuel's soldiers to disobey this command during the War of the Ages?

(2) Jesus said that we should tithe. "Woe unto you scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone" (Matt. 23:23). Though those scribes and Pharisees were hypocrites, they had enough religion to tithe their garden vegetables, and Jesus said to them, "These ought ye to have done." Is He expecting less of us? Some people have never thought of tithing their vegetables, but they will do so if they do as well as the Pharisees. However, Jesus expects us to go beyond the Pharisees. He said, "Except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven" (Matt. 5:20).

(3) The tithes are the Lord's and no one has a right to spend that which belongs to another unless it is with his permission. "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 unto the Lord. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the Lord. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed" (Lev. 27:30-34). This scripture says that the tithes of the seed, fruit, herd and flocks are the Lord's. A renter has as much right to spend the rent that belongs to his landlord as we have to spend the tithes that belong to God. If our rural churches would tithe all that they make as this scripture outlines, they could support their pastors and the program of the church proportionately, as well as the larger city churches.

This scripture makes it hard on one who uses his tithes for himself or family. It says, "If a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof." People have sometimes claimed that because of financial difficulties they had to use their tithes themselves, but God says if they do they shall add the "fifth part," that is, 20% interest. It would pay them to borrow funds from the bank at 8%.

This scripture does not allow one to take advantage of God. A farmer has forty head of cattle to tithe. He stands at the gate with a rod stretched over it. He sends his son to drive the cattle through. Every tenth cow that passes under the rod is the Lord's, whether it is good or poor. If he sees that his best cow is going to be one of the tenth, and holds her back, allowing a scrub to pass through, this scripture says that both the good cow and the scrub become the Lord's and cannot be redeemed. In other words this is the penalty that God places upon one who tries to cheat Him. What about the person who gives his tithes to his wife or other relatives? What about the evangelist who holds his membership with his local church and does not tithe there, nor to the churches where he labors? What about the person who holds his membership at one place and works at another and does not tithe anywhere? What about the pastor who has a secular job, but tithes only what his church pays him? O man, remember "Thou, God seest me."

(4) God said that He would bless us if we would tithe. "Prove me now herewith, saith the Lord, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground: neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts." Here are two blessings of God promised to the tither. The first is an overflowing spiritual blessing, "Prove me now herewith, saith the Lord, if I will not open you the windows of heaven and pour you out a blessing, that there shall not be room enough to receive it." Lean-souled Christian, if you want a fresh overflowing blessing on your soul, bring your tithe into God's storehouse. Dried-up church, if you want a mighty visitation of the Spirit, begin to operate according to God's plan of tithing. Perhaps this is the thing that has closed the window of heaven to some cold individuals and formal churches. The individual or the church that tithes according to God's financial plan for His church will be blessed according to the promise accompanying that plan in the Scriptures.

The second promise of God to tithers is that He will bless them in material things. He said, "I will rebuke the devourer for your sake." The devourer is anything which will destroy our crops or property, or which consumes our money without giving value received. He also said that He would see that the yield is heavy. "Neither shall your vine cast her fruit before the time." So richly has God promised to prosper the tithing nation that all nations recognizing their prosperity "shall call you blessed: for ye shall be a delightsome land."

(5) God's disfavor is upon all who do not tithe. "Ye are cursed with a curse: for ye have robbed me, even this whole nation." God is as certain to punish those who do not tithe as He is faithful in blessing every faithful steward. Some Christians who have been disobedient in this matter have recognized God's disfavor in the form of wicked children, poor health, or loss of money or material possessions, or some spiritual leanness. A woman told me that she was attending a camp-meeting in Michigan some years ago with her father's family. In a missionary

service held the last afternoon her father pledged \$100 to foreign missions. On the way home that evening he grumbled about it and said, "I do not see why I made this pledge. I do not believe in foreign missions anyway. I just cannot pay this pledge." As they reached home there was thunder in the distance; God spoke to him in the thunder and said, "I will burn your barn tonight with lightning and show you how you can pay that pledge." He began to draw water and carry it to the barn so that he could extinguish the fire as the lightning struck. The next bolt struck but he was unable to extinguish the fire. The barn and contents were worth \$5,000, but he had only \$1,000 worth of insurance. After the fire God spoke again and said, "You can pay that pledge with \$100 of the insurance money." It is as impossible for a person to escape the curse of God before the cause of the curse is removed, as it is for a person to lift himself by his own bootstraps. If you have robbed God of His tithe repent of your robbery, make restitution, practice God's plan of giving, and the blessings of God are assured to you.

(6) God is robbed and our own souls are damned if we fail to tithe. "Will a man rob God? Yet ye have robbed me. But ye say, wherein have we robbed thee?" the answer is, "In tithes and offerings" (Mal. 3:8). If a man robs he is a robber, whether he robs God or man. If a man should rob the First National Bank, he is just a simple robber, but all would say that he should be incarcerated in the penitentiary. If he had been an employee of the bank, he would be a greater criminal because he would not only be a robber, but a breaker of a trust. God has trusted us as His stewards with all that we have, including His tithes, and if we fail to tithe we not only rob God, but we break a trust. O man, do not fail to tithe. Do not go to the judgment and have God to bring the charge, "Ye have robbed me in tithes and offerings."

(7) Tithing is a law which has always been practiced by the people of God. This is seen in the offerings of Cain and Abel and in the sacrifice offering by Noah. These were sacrifices offered directly to God before the human race had increased greatly. However, we are told that Abraham gave Melchizedek tithes of the spoils taken from the confederate kings. Gen. 14:20. Jacob promised God a tenth of all that He gave him. Gen. 28:22. Some people claim that tithing was only a Jewish law but Abraham paid tithes to Melchizedek at least four hundred years before the law was given. He did so because Melchizedek was the priest of the most high God. "Thou art a priest forever after the order of Melchizedek" (Heb. 7:17). Since Christ our High Priest is after the order of Melchizedek, we should forever pay tithes to Him. These facts prove that the law of the tithe was in force before the Jewish law was given, and has been in force since it was abrogated.

(8) Paul says that we are to give liberally to prove the sincerity of our love. "Therefore, as ye abound in every thing, and in faith, and utterance and knowledge, and in all diligence, and in your love to us, see that ye abound in this grace also. I speak not by commandment, but by occasion of the forwardness of others, and to prove the sincerity of your love" (2 Cor. 8:7, 8). Paul was writing on the grace of giving. He wanted these Corinthians to abound in giving as they did in utterance, knowledge, diligence, faith, and in love to him. Thus readiness in speaking, knowledge as to what to speak, diligence in attending the services of the church, faith in God, and love for the minister do not meet all the requirements of God. There is a material need that only our sacrificial giving will supply. In order to meet that need Paul says, "See that ye abound in this grace also."

No spiritual leader should be satisfied to have all the favors of the people bestowed on himself. He should be interested in the entire program of the Church and should urge the people to

support every phase of it. Some pastors demand their salary, but are unconcerned about the budgets. I knew a pastor who not only received his salary, but poundings and love offerings in addition, and yet failed to pay his budgets. An evangelist who wins the love of the people in order to get their favors and who does not try to tie the people to the pastor and the program of the church is an ingrate and is unpardonably selfish. Paul knew that money is the acid test of one's love. To say that one loves God when he sees His cause in need and refuses to tithe and to give full support is paradoxical.

A man says to his wife, "Mary, you are the sweetest woman in all the world. I never would have been so happy if you had not become my very own." She says, "John, I appreciate your love and I hope that I am worthy of you. I have tried to be a real wife and to make you happy. It is the joy of my life to know that you are happy. John dear, I am going to town this afternoon to do some shopping and I need fifteen dollars to buy a dress, hat, pair of shoes and other necessities." He says, "Mary, sweet, you are my love and the joy of my life, but I just cannot afford to spend my money on you." She would say, "John if you were sincere in your many proclamations of love for me, it would be the joy of your life to supply my needs." The more he would tell her that he loved her, the more insincere she would believe him to be, so long as he refused to provide for her. We tell God that we love Him with all our soul, mind, and strength, and that He is more to us than all the world. God says, "I appreciate your love. I gave my Son to win you, and I am so glad to find you so happy"; but he adds, "My church needs your tithe to get My gospel which means so much to you to ten million heathen in foreign lands and sixty million sinners in the United States." Many are saying by their acts, "Lord, we love Thee and would have been unhappy here and damned in the world to come without Thee, but we just cannot afford to give one-tenth of our income to get Thy gospel to others." God is replying, "If you are sincere in the statement that you love Me, you will gladly tithe to get My gospel to others." The more we tell Him that we love Him, the more insincere we are if we refuse to tithe, and the more repulsive our testimony becomes to Him.

(9) God said for us to remember Him in the keeping of all His commandments, "But thou shalt remember the Lord thy God: for it is he that giveth thee power to get wealth" (Deut. 8:18). We say to a person, "When your ship comes in or when your oil well comes in, remember me." That is, when your fortune arrives, remember to divide. God was reminding the children of Israel how He had brought them out of Egypt and from the house of bondage; how He had led them through that terrible wilderness, delivering them from fiery serpents, stinging scorpions, blasting droughts and would-be captors; how He had given them food from heaven and water from rock of flint, and had made their clothes wear-resistant and their bodies immune to disease; how He had brought them into a land of flowing brooks and bubbling springs, a land of wheat, barley, fig trees, pomegranates, and olive oil, a land flowing with milk and honey; a land where want was unknown, whose rocks were iron, and whose hills were brass. He said when you have built good houses and have eaten and are full, and your herds and flocks have multiplied and your gold and silver have increased, "Thou shalt remember the Lord thy God: for it is he that giveth thee power to get wealth." God wanted them to understand that it was not their wise planning and genius which produced their wealth, but rather His blessings. It is God's favor in the form of strength, health, intelligence, sunshine, rain, and various other blessings that gives us all that we have today. Therefore, He commands us to show our remembrance of Him by obedience to His commandments.

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III. WHO SHOULD TITHE?

"Every man shall give as he is able, according to the blessing of the Lord thy God which he hath given thee" (Deut. 16:17). You will notice that it says "every man," not only the Christian, or church member. Some have refused to become members of the church because they would be expected to tithe. However, God expects them to tithe whether saint or sinner, rich or poor, church member or non-church member. "According to the blessing of the Lord thy God." When we practice tithing, we give according to the blessing of God. You who have remained out of the church because you would expect to tithe should join and get the blessing which comes from church membership because God expects you to tithe whether you are a church member or not.

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IV. IN WHAT SPIRIT ARE WE TO TITHE?

"Therefore I thought it necessary to exhort the brethren, that they would go before unto you, and make up beforehand your bounty, whereof ye had notice before, that the same might be ready, as a matter of bounty, and not as of covetousness" (2 Cor. 9:5). I know of a church whose membership unanimously practices tithing. Its income is so divided that a certain per cent goes to each interest of the church, including evangelism. When the District Superintendent visits them, there is no pulling for the pastor's salary, or driving for budgets. When the evangelist is called, he knows what his remuneration will be when he accepts the call and he receives his money, even though a dime is not collected while he is there. This is a sensible plan and saves hard feelings. It also eliminates the necessity of the evangelist pulling for money until the people think that he has a covetous spirit rather than a passion for souls.

Paul likens giving unto sowing: "But this I say, he which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully" (2 Cor. 9:6). This accounts for the dearth of spirituality in some individuals and churches. They give sparingly and receive in the same measure.

Paul continues: "Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver." Do not give wishing that you could keep it, or pay tithes because it is commanded of God. Give because it is a glorious privilege to support the cause of Him whom you love. A pastor who paid his tithes into the local church treasury said, "This is my tithe. My family surely does need it, but I promised God I would tithe, so here it is." He gave grudgingly and of necessity, but it is the cheerful giver who pleases God and who is blest of Him.

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V. WHEN ARE WE TO TITHE?

"Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come" (1 Cor. 16:2). People have always worshipped God in giving as well as in prayer and praise. Jesus sat over against the treasury and as the people came to worship He watched them cast their money into the coffers of the temple. Justin Martyr, writing to the Roman authorities in defense of the Christians in 140 A.D., said, "In the day called Sunday the Christians gather for instruction, prayer, charitable offering, and the distribution of bread and wine. They thus meet together on that day because it is the first day of creation, and because Jesus Christ on that day arose from the dead." These statements of Paul and of Justin Martyr, which incidentally settle the question of the Christian Sabbath, prove that we are to worship God by paying our tithes into His treasury on Sunday. "In store" is the treasury of the church where one holds his membership, or the church where he worships.

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VI. WHERE ARE WE TO PUT OUR TITHE?

"And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house. For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters and singers: and we will not forsake the house of our God." Some people think that they are stewards of their tithes, and consequently that they have a right to give them where and to whom they please. It was not to the individual that Christ said, "Go ye into all the world and preach the gospel to every creature." His disciples as a group, that is, the church, were the recipient of the Great Commission; therefore the Church is the agent authorized to "carry on" for Christ during His absence. Therefore the church is the steward of God's tithe, and the individual is the steward of the nine-tenths. God is not pleased with the person who gives the tithe to any one making an appeal or who broadcasts it over the country. The Bible says that the man who uses that method with his family finances is worse than an infidel. Should he be less conscientious in placing his tithe in the proper place than he is in the expenditure of his family finances?

God said that he was to bring the tithe "unto the house of our God, to the chambers, into the treasure house." He was to take it where the priest ministers, the porter works, and the singer sings, that the house of God might not be forsaken. If you do not tithe, or if you do not pay the tithe in the place God commanded, do not blame your minister because the work does not prosper. Your refusal to tithe keeps the church from prospering materially, and, locking the windows of heaven, keeps the spiritual blessings from falling. Malachi said God would bless you both materially and spiritually if you would bring all the tithes into His storehouse.

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VII. THE RESULTS

1. The results of failing to tithe.

(a) To the church. "And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field. Then contended I with the rulers and said, Why is the house of God forsaken? And I gathered them together, and set them in their place. Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries" (Neb. 13:10-12). Nehemiah found that the people had ceased to tithe and as a result the house of God was forsaken, because the Levites and singers who did the work had gone to the field. Many people think that preachers do not work, but Nehemiah said they did. There is not a busier person anywhere than the preacher who performs his task. They were not getting a living when Nehemiah was in Jerusalem, so, rather than go into debt and bring reproach to the cause of God, they went to the field and the house of God was forsaken. When the members fail to tithe the church is forsaken by God also. He gives His presence and blessings only to those who obey Him.

When Nehemiah saw the results, he called a meeting of the rulers and preached a sermon on tithing. He actually "contended" with them. Perhaps he had to answer the question, "Should a man tithe when he is in debt?" If so, I imagine that he told them the tithes were no more theirs than the rent of the landlord was theirs; that when they turned it into the treasury of the church they were doing for their Lord what they did for their landlord when they put his rent corn into the rent crib; that they would be no more justified in taking the Lord's tithe to pay their debts than they would in taking their landlord's rent to pay their debts. After that "brought all Judah the tithe of the corn, and the new wine, and the oil unto the treasuries," the Levites and singers were brought back and set in their places, and the blessings of God came upon them.

(b) To the individual. "Now, therefore thus saith the Lord of hosts; Consider your ways. Ye have sown much, and bring in little; ye eat, but ye have not enough; ye drink, but ye are not filled with drink; ye clothe you, but there is none warm; and he that earneth wages earneth wages to put it into a bag with holes" (Haggai 1:5, 6). Verses 9-11: "Ye looked for much, and, lo it came to little; and when ye brought it home, I did blow upon it. Why? saith the Lord of hosts. Because of mine house that is waste, and ye run every man unto his own house. Therefore the heaven over you is stayed from dew, and the earth is stayed from her fruit. And I called for drought upon the land, and upon the mountains, and upon the corn, and upon the new wine, and upon the oil, and upon that which the ground bringeth forth, and upon men, and upon cattle, and upon all the labor of the hands." "Since those days were, when one came to a heap of twenty measures, there were but ten: when one came to the pressfat for to draw out fifty vessels out of the press, there were but twenty. I smote you with blasting and with mildew and with hail in all the labors of your hands; yet ye turned not to me, saith the Lord" (Chapter 2:16,17). God says in these scriptures that the people increased their acreage, but failed to increase their returns, and that those who brought in wages put them in bags with holes, through which it was lost, they knew not how.

A business man said to me, "I had several thousand dollars in the bank; now it is gone and I cannot tell where." Banks were bags with holes; real estate and loan associations, real estate investments, loans to individuals, companies, and even nations were bags with holes; stocks and bonds were in the same fix. During the early days of the depression I solicited a donation for one of our colleges from one of our fine laymen. He refused, but was very courteous in his refusal. His excuse was that the school was not run on a sound business basis and that he did not feel that they were getting large enough returns for the money invested. I told him that I could name one

individual whom the school had educated who was worth every dollar that had gone into it. I appreciated his beautiful spirit, but left feeling that he should have made a generous donation for he was well able to do so. I wondered if his investments would always bring satisfactory returns. In less than sixty days he lost more than \$250,000, but that was only the beginning of his losses. His investments were bags with holes in them through which was lost not only his usual interest but the principal as well.

We had so much corn, wheat, potatoes, hogs, and cattle that they became a liability and were destroyed in great quantities. During the same period of time thousands went hungry in the United States and more than three million starved to death in other parts of the world. They ate and drank, but were not filled, and they clothed, but none were warm. The reason was that they had neglected Him and His house. Therefore He called for a drouth upon everything, and smote them with blasting and mildew, even cursing the labor of their hands. This coincides with Malachi's statement that the whole Jewish nation was cursed because they had robbed Him in tithes and offerings.

2. The Results of Tithing.

(a) To the church. "Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and Levites, that they might be encouraged in the law of the Lord. And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and all the increase of the field; and the tithe of all things brought they in abundantly. And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep and the tithe of holy things which were consecrated unto the Lord their God, and laid them by heaps, and finished them in the seventh month. And when Hezekiah and the princes came and saw the heaps, they blessed the Lord, and His people Israel. Then Hezekiah questioned with the priests and the Levites concerning the heaps. And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed his people; and that which is left is this great store" (2 Chron. 31:4-10). The priests were discouraged and the house of the Lord was forsaken, but Hezekiah commanded that the portion of the priests and Levites be given them. You will find in Numbers 18:21 that God had given all the tithes in Israel to the priests and the children of Levi for their service in the tabernacle. When this commandment was renewed, the people brought in "abundantly" the tithe of all things. When God says abundance, it does not mean scarcity. Some people think that it would never do for a preacher to have an abundance. They take the attitude that he ought to be poor and humble, so they have agreed with themselves to keep him poor if the Lord will keep him humble. In too many cases they have succeeded in this part. The minister is not only poor and humble, but embarrassed because he does not have money to meet his obligations and to dress so that he and his family can command respect.

Hezekiah questioned with the priests and Levites concerning the heaps, and Azariah answered, "Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty." To modernize the story, the people had not tithed, or had given their tithes and offerings here and there, mostly there. Their pastor and his family had gone hungry. At the commandment of the Lord they began to practice storehouse tithing. God so blessed them

that not only was the pastor's salary paid, but both budgets and 'all local bills were met, and the balance remaining in the treasury was a "great store." In fact, they had sufficient to increase their pastor's salary, build some additional Sunday school rooms, put on some home missionary campaigns in adjacent territory and nearby towns, and also, to ask for a twenty per cent raise in their General Budget at the coming District Assembly. God never forgets to bless when people obey.

(b) To the individual. "Honor the Lord with thy substance, and with the firstfruits of all thine increase: So shall thy barns be filled with plenty, and thy presses shall burst out with new wine" (Prov. 3:9,10). Many people seem to think that the only way we can honor the Lord is by words, or works, but this scripture tells us to honor Him with our substance. I am of the opinion that if we fail to honor Him with our substance, He will doubt our sincerity when we try to honor Him with words. Paul's admonition is that we prove our sincerity by our liberality. The promise of God in Proverbs is that of material prosperity. In Malachi He promised to rebuke the devourer; here He promises to fill our barns.

God said in Haggai 2:18, 19: "Consider now from this day and upward, from the four and twentieth day of the ninth month, even from the day that the foundation of the Lord's temple was laid, consider it. is the seed yet in the barn? Yea, as yet the vine, and the fig tree, and the pomegranate, and the olive tree, hath not brought forth: from this day will I bless you." From the moment that they began to bring in their tithes and offerings to make possible His temple and even before the seed was planted, or the trees had budded, God began to bless them and get them ready for a bumper crop. If all of the farmers would honor God with the tithe of all things, it would probably be unnecessary for them to spend so much for fertilizer and they would have the sunshine and rain just when needed.

A successful merchant said, "When a young man with a wife and one daughter the light of tithing dawned upon me. I had only two dollars and no property, but I tithed those two dollars and every dollar that has been mine since." God has blessed him with a beautiful home, a family of which any father would be proud, a successful business, and with wealth totaling in the thousands. He believes it is because he has honored God with his substance.

We were in a home a few days ago where the father and mother have been systematic tithers for years. They have not been blessed with great wealth, but do have a large family of fine boys and girls who are healthy in their bodies and most of them religious and happy in their souls. They are being taught to honor their parents and to serve God and their fellowman. There is no costly furniture in the home, not a rug on the floor, nor fine linen on the beds, but there are songs and laughter from the lips of the children, love and respect in their hearts one for the other, and an atmosphere that is near kin to heaven. God has blessed them with what money cannot buy -- a happy home.

Mrs. Hooker and I were called to a certain community for a pioneer holiness revival sponsored by a school teacher. Her husband was much opposed to her religion and had refused her the privilege of entertaining the ministers. A few days before the meeting was to begin he told her to write us that their home would be our home during the revival. This she did, being delighted with his new attitude, but the day before the revival was to begin he changed his mind and said to

her, "If those preachers come into my home, I will take the ax and chop their heads open." Needless to say we did not go. A good Methodist family entertained us and our singer for over two weeks besides supporting the meeting generously. The large family of children were either at work or in school, so the mother did her house work and attended meeting twice a day. The burden of prayer so came upon her that she fasted for three days. Was she paid for these sacrifices? God did for her what no man's millions would have bought. Eleven members of her immediate family, her husband, sons, daughters, in-laws, brother, and sisters were either converted or sanctified. Her blessing was a spiritual one.

Years ago a rich church of a certain denomination had been supporting a missionary in India, sending his support directly to him. After a number of years they decided that they were no longer able to support him, and he was to be called home after a certain date. The pastor announced his recall from the pulpit. There was a poor widow in his congregation whose husband had died and left her with two small boys. She had reared the boys by doing drudgery for a living, but they had grown to manhood and had gone out into the world to roam she knew not where. A few days after the announcement that this missionary would be called home because the church was no longer able to support him, the estate of a relative who had died in a distant state was probated and she received a five hundred dollar check. The first time she prayed after receiving the check, God told her to give it to keep His missionary on the field. She questioned the Lord and told Him that she needed the money for her years were telling on her, that her strength was failing, and that she had done nothing but drudgery all her life. God told her to give it and that He who had never failed the lily and sparrow would not forget her. She called up the chairman of the board of stewards and told him what she had received and he rejoiced with her, telling her how glad he was that she had received this help. "But," she added, "God tells me to give this to keep this missionary on the field." He said, "No, woman, we cannot receive your money. You need it more than anyone." She insisted that he must take it because God said for her to give it. He took it reluctantly. The money was sent to the missionary with instructions to use it in the fear of God as it was blood money. The name of the donor, with the story of the sacrifice she had made to keep him on the field, was also sent to him. The man remained on the field, feeling sure that God would bless him because of the sacrifice of this godly woman.

During the first revival he conducted after receiving the money forty heathen were converted and he wrote her of their conversion. As she read the letter tears of joy flowed freely and finally she broke into shouting saying, "Thank God, that is my missionary." The second revival was conducted by this missionary in which sixty heathen were converted. Again, he wrote her telling of his joy in seeing the conversion of the heathen, which was made possible by her sacrifice. As she read she shouted, "Thank God, that is my missionary." As she felt strange concerning the third letter she received from India, she looked at the name of the writer before reading it, and to her glad surprise there was the name of one of her boys. She hastened to read the letter. It read something like this:

"Dear Mother:-- Brother and I are here in India. The other day we came in contact with an American missionary. In a revival which he was conducting both were converted. Mother, since God has forgiven us we want to beg your forgiveness for so neglecting you and for all the sorrow that we have caused you. After a certain date we will be home, and never again will you have to wash, scrub, and do drudgery for a living." The letter continued, but this was all she could stand.

She arose shouting, "Thank God for the salvation of my boys and for my missionary." Like the poor widow of the Bible she gave God her all, even all her living, and He blessed her in this case by the salvation of her boys, the thing she desired more than all the money in the world, the pleasure of her children at home and a living the rest of her life. God will be no man's debtor. This widow remembered God and He remembered her.

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VIII. HOW TO TITHE

Capital

Q. What is capital?

A. It is a sum of money pooled by stockholders for the purpose of carrying on an enlarged business under municipal, state, or federal laws.

Q. Does God require a tithe from the capital stock?

A. Not if the capital was tithed before putting it into the company.

Q. From what part of the business does God expect a tithe?

A. From the net earnings, called profit, or dividends.

Q. How can a corporation tithe earnings?

A. First subtract the entire business expense from the total earnings and then tithe the rest.

Q. To whom do these net earnings, or dividends, belong?

A. To God and the company on the basis of one-tenth to God and nine-tenths to the company.

Q. What will tithing do for the company?

A. It will make God a partner in their business and will guarantee His blessings and their success. Mal. 3:10-12.

Labor

Q. What is labor?

A. It is that class of people who invest their time and strength in the business of another for wages.

Q. What part of wages does God require?

A. One-tenth, called the tithe.

Q. If there is any expense in making the wages, what should he do?

A. Subtract all legitimate expenses such as getting to and from work, the cost of tools, gas, and electricity used in working, but not your own living expenses.

Farm

It is supposed that the money invested in the farm, stock, and equipment has been tithed.

Q. What is a farmer to tithe?

A. The net increase of his fields, gardens, orchards, flocks, herds, even to honey.

Q. What expense should he deduct before tithing?

A. That of hired labor, seeds, fertilizer, tools, and any other expense connected with his farming, but not that of his own living, or that of his family.

Q. If he does not sell any of his crop and the church cannot use it, what is to be done?

A. Value one-tenth of the net increase and put that amount of money into the church treasury.

Q. Should he tithe while he owes money to another?

A. The tithes belong to God and are no more to be withheld than the rent which belongs to the landlord, so no man should take that which belongs to another to pay his debts.

Q. If there is a doubt what should be done?

A. Give God the advantage of the doubt. You cannot lose. "Give and it shall be given you" (Luke 6:38).

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CONCLUSION

Let each pastor order a sufficient number of these books to supply each family of his church and each friend. Then put on a tithing campaign, teach it, preach it, and drill it into his people until they feel that they are robbing God and retarding the progress of His kingdom unless they regularly and systematically bring all their tithes into the storehouse -- the church treasury.

* * * * *

THE TITHER'S PLEDGE

Being convinced that one-tenth is the least that God expects of His stewards, recognizing also that His blessings are extended to those who are faithful in their stewardship, and wishing to be the greatest possible blessing to others, I hereby pledge to bring all my tithe regularly and systematically into the treasury of the church where I worship or attend.

Name: _____

Street: _____

City: _____

State: _____

Date: _____

* * * * *

THE END