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## Christian Tithing Principles

In other [articles](#) and essays are lengthened arguments for why The Philadelphia Church) has not adopted the position of previous administrations of the Church of God concerning first, second, and third tithes. The Sinai covenant has been abolished (Eph 2:15). Israel is no longer composed of physically circumcised descendants of slaves that left Egypt three and a half millennia ago. Rather, this holy nation of God, today, consists of all who have received the Breath of the Father (i.e., *Pneuma 'Agion*).

The second covenant mediated by Moses and made with the uncircumcised children of the Israelites who had left Egypt forty years earlier (Deu 29:1) forms the physical shadow of the eternal covenant made with spiritual Israelites and mediated by the glorified Christ. Under the eternal covenant, the laws of God have been written on hearts and minds; they are internalized (Jer 31:31-34; Heb 8:10 & 10:16). Unfortunately, born-from-above infants and toddlers are unable to read the spiritual fine print--the physical and mental development of a human being from infancy to adulthood forms a "lively" example of the spiritual development of an heir of God from first receiving the Holy Spirit to glorification. Children or heirs of God spend their pre-majority years in corruptible bodies, for the corruption of the body assists in the spiritual development of godly character, what the Apostle Paul observed but didn't seem to fully understand (Rom 7:14-25). A spiritual being doesn't have to continually choose to do what is right in an on-going battle to overcome the desires of the flesh. However, the ramification of a spirit being choosing to sin is spiritual death for the spirit being. Angels that sinned are being held in darkness until their judgment is revealed (2 Pet 2:4). Satan's judgment has been revealed (Ezek 28:18-19), as has the demonic king of the North's and the demonic false prophet's. All three will be cast into the lake of fire (Rev 20:10). All three will cease to exist. It is a grievous mistake to believe that God the Father cannot deconstruct that which He assembled. Fire comes out from Satan's belly and turns him into ashes under the feet of the saints. This isn't physical fire, which is an oxidizing agent that requires either oxygen or chlorine for combustion. Rather, this is the type of spiritual fire that Moses saw when he observed the bush burning but not being consumed.

As children of God, disciples develop righteousness (i.e., the ability to choose to do what is right in every situation) through practicing making "right" decisions dozens of times a day. Spiritual maturity comes not through a physical aging process, but by the development of godly character. Grace is Christ bearing the spiritual death penalty for disciples' sins, or lawlessness, since disciples have actual life in the spiritual realm--but life in corruptible bodies. And it is this concept that causes disciples the most theological difficulty. Born again disciples are the genuine children of God. Each has been created individually just as Adam was an individual creation, and just as the second Adam was an individual spiritual creation. Human beings without the Breath of God are spiritual corpses just as Adam was a physical corpse created in the likeness of a man until he received the breath of life (Gen 2:7) and became a breathing creature [naphesh]. Human beings have been created in the likeness of God/Elohim (Gen 1:26-27), but until a physically breathing human being receives the Breath of the Father, the person is merely a spiritual corpse awaiting birth.

Nicodemus' mistake was to think that spiritual birth was analogous to human birth. It is analogous to Adam's birth. It is exactly like the second Adam's birth when the Breath/Pneuma of the Father descended upon the man Jesus of Nazareth as a dove. And this is what Jesus meant when He said that no person could come to Him unless drawn by the Father (John 6:44, 65). Until a person receives spiritual life through receiving the Breath of the Father, the person is a spiritual corpse and has no interest in spiritual things (Rom 8:7-9). The person will not come to Jesus or to the Father, for the mindset of a person without the Holy Spirit is actually hostile to God. The person is a mental bondservant to Satan, who is the prince of the power of the air and is the person's prince. Being drawn by the Father constitutes a change of whom the person serves.

Because the physical human maturation process forms a lively representation of the spiritual maturation process, and because infants and toddlers are unable to physically read text (or even to speak), we have in the Book of Deuteronomy the shadow of the eternal covenant into which disciples are placed when drawn. The second covenant mediated by Moses offers circumcision of hearts and minds [naphesh] (Deu 30:6) following obedience to the laws of God and all that is written in Deuteronomy (v. 10). "Circumcision of heart and mind" is a euphemistic expression for having the laws of God written on heart and mind, which is another euphemistic expression for receiving the Holy Spirit. Thus, to physically read what has been spiritually implanted in a person's conscious through the receipt of the Holy Spirit, the children of God go not to the abolished Sinai covenant but to the Moab covenant, the second covenant, the covenant made with uncircumcised Israelites (Jos 5:2-7).

Again, since the abolished Sinai covenant has no legal claim upon either the circumcised or the uncircumcised, disciples must look to the Book of Deuteronomy to read what the second covenant says about tithing:

You shall tithe [‘asar] all the yield of your seed that comes from the field year by year. And before the Lord your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe [ma‘asar] of your grain, of your wine, and of your oil, and the firstborn of your herd and flock that you may learn to fear the Lord your God always. (Deu 14:22-23 ASV)

At the end of every three years you shall bring out all the tithe [ma‘asar] of your produce in the same year and lay it up within your towns. And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do. (vv. 28-29)

Those teachers of spiritual Israel who say that tithing is voluntary under the second covenant are wrong. Tithing is actually a manner of salvation in the parables of the talents and pounds (Matt 25:14-30; Luke 19:12-27 – compare Matt 13:12 with Matt 25:29, so knowledge of the mysteries of God [from Matt 25:11] becomes both the talent and the pound which the lazy servant buried, making tithing then putting this knowledge out to the moneylenders who would trade and do business with the talent or pound).

Likewise, a second and a third tithe are also obligatory, but neither of these additional tithes are a second ten percent or a third ten percent of one's increase as has been taught by previous administrations of the Church of God. Rather, the second or festival tithe is ten percent of the tithe, or one percent of the person's increase. It is not one percent in addition

to the tithe. It is a tenth of a tenth; it is ten percent of the tithe. And it is returned to the tithe-payer so the disciple can eat before the Lord during the annual Sabbaths.

The third tithe is also not in addition to the disciple's tithe. It is the full tithe used for a different purpose. Whereas the tithe went to the temple in ancient Israel, the third tithe was used to support those who had no inheritance within the ancient holy nation. The spiritual application of this principle would then have the tithe paid on years one, two, four and five of a seven year cycle used for evangelism and physical facilities to further such evangelism. But the same tithe paid on years three and six will be used for welfare purposes, first within the family of disciples, then without.

Because year seven of a seven-year cycle should have produced no increase in ancient Israel, and because the Sinai covenant has been abolished, The Philadelphia Church must use the authority it has received to bind and loose to make decisions within the spirit of the law of God. Its decisions are: first, tithing is obligatory on one's increase every year. An effective guideline as to what constitutes increase is, if it's taxable, it is tithable income. Exceptions are addressed between the person and Christ.

Second, The Philadelphia Church will collect the full tithe of those disciples who voluntarily associate with it, then return to these disciples their second tithe. Congregational majority shall determine whether the second tithe is returned as moneys or as in-kind feeding on annual Sabbaths. The majority decision will be binding. The second tithe will not be returned as moneys to some individuals and not to others. And where no majority decision is made, the second tithe will be used for in-kind feeding.

Third, The Philadelphia Church will collect the full tithe of third-tithe-year disciples who voluntarily associate with it, then place these moneys in a separate account to be used for welfare purposes. Congregational oversight of this account is appropriate. An individual will be assigned the task of distributing these funds on an emergency basis. This individual will then give an account to the congregation of all such emergency distributions.

Unless a disciple has been continuously paying his or her third tithe, disciples shall begin their tithing year cycle when they begin fellowshiping with The Philadelphia Church.

A person's tithe amounts to ten percent of the person's increase. It never can exceed this amount and be a "tithe." And the blessings the tithe-payer receives are in the spiritual realm. There may or may not also be physical blessings. So a tithe-payer should never acquire a pay-to-receive attitude. The Prosperity Gospel as taught by many fellowships reflects a carnal understanding of Scripture.

The Father knows the needs of disciples, and will supply those needs as He deems appropriate for the spiritual development of disciples. Just as human children mature at differing rates, so too do the spiritual children of God. And it is this spiritual maturing that is of prime importance to the Father. Therefore, a disciple's physical prosperity has no relevance to a person's spiritual prosperity. The adage that a book should not be judged by its cover is doubly true when it comes to spiritual wealth and maturity.

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