

God's best-known reserved portions are the Sabbath, the Body-Temple, and the Tithe. According to the Bible, all three of these belong to God. A "Tithe" means a one-tenth portion of our "increase" or net earnings. Because the tithe is so vitally concerned with the financing of God's work, let us see what the Bible teaches about it.

Gen. 14 : 20: Abraham returned a tithe to God.

Gen. 28 : 20-22: Jacob also returned a tenth portion.

Up to this time, the Bible has made no specific mention of the tithe. But the fact that Abraham and Jacob both exercised their stewardship according to the same pattern proves that God had already made His will known in this respect.

Lev. 27 : 30: The tithe belongs to God.

Prov. 3 : 9: The tithe is to be reckoned on clear "increase", or net gains.

Num. 18 : 21: The tithe was used for the support of the Levites.

Mal. 3 : 8-11: An unlimited blessing promised to the tithe-payer.

Does the New Testament endorse the Tithing principle?

Matt. 22 : 21: "Render unto God the things that are God's."

Rather than relaxing or abolishing the tithing obligation, the New Testament deepens and intensifies it. To the Jews, many of whom were formal, self-righteous tithe-payers, Jesus stressed the inwardness and spirituality of the tithe.

Matt. 23 : 23: Jesus endorsed tithing—but only as an expression of heart-religion!

1. Cor. 9 : 13, 14: God has "ordained" that, as in the Old Testament period, "They that preach the Gospel should live of the Gospel."

From this Bible evidence it is clear that God wishes us to exercise our stewardship in the same way as His people did in Bible times—by returning a faithful tithe to His treasury. If every modern Christian were to do this, there would always be an abundance of means for the support of God's work!

However, the tithing plan was not given primarily for the purpose of raising money. Its chief purpose was spiritual education—the forging of new, strong bonds between man and God.

II Cor. 12 : 14: "I seek not yours, but you."

Stewardship is not an end in itself, but only a means to an end. Its purpose is to prepare us for the third and final stage of God's great plan.

3.—THE THIRD LINK—PARTNERSHIP

Amos 3 : 3: "Can two walk together, except they be agreed?"

Partnership means mutual ownership, mutual trust, mutual objectives, mutual obligations. It is the marriage of the human will with the will of God. This is God's supreme ideal for every Christian. It is the goal and reward of stewardship. It is the climax and crown of the Gospel plan. It is the experience where we become so fully identified with Christ that we are one with Him in motives, purpose, ideals, and character.

How is this Divine-human partnership brought about?

Matt. 11 : 27, 28: "Come unto Me . . . Take My yoke . . . Learn of Me . . ."

Christ's "yoke" is the love-discipline of His holy Law. It is not a burden or a fetter, but a link that unites us to Him. His "yoke" thus becomes the means whereby He shares His life, grace, and strength with us, making obedience a delight. What a perfect picture of partnership!

Conclusion **How does the tithing plan contribute to this partnership?**

Acts 20 : 35: "It is more blessed to give than to receive."

The greatest value of the tithing plan is that it gives the most God-like virtues room for exercise in our lives. Generosity, liberality, sympathy, compassion, self-forgetfulness—these are the fundamental qualities of God's character, and He longs to see them reproduced in us. When we faithfully practise the tithing plan, these beautiful qualities are given opportunity to make their home in our hearts, too, and thus play their part in restoring within us the lost image of God!