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1. Introduction

1.1 Purpose

The purpose of this paper is fairly straightforward. It is to examine the relationship between the Christian and tithing through a thorough examination of what Scripture says on the subject. It is not written to drown the reader in a flood of Scripture in an attempt to show how much Scripture the author knows. It’s obvious that there are a lot of people who may know a lot of verses but who know little of what the passages actually mean and how they apply in our lives. The Jehovah’s Witnesses and David Koresh are excellent examples of those who know the former but are at a loss in terms of the latter. The purpose of the paper is to try to present a more thorough examination of tithing than what appears to be currently available and to discuss how that system relates to the Christian of the New Testament and to the Jew of the Old Testament.

1.2 The Approach

The general approach taken will be one of assuming as little as possible in terms of word meanings and uses. At all times, the Bible will be the final authority of what a word may mean or what concepts it may include. It will be used to limit the meaning given to words by the previous and clear usage of the words. This will be done by looking to the Bible for an understanding of the meanings of words used by the Bible. Additionally, I will attempt to apply, as objectively as possible, the standard rules of hermeneutics and interpretation, the goal being to develop an understanding of Scripture with as little influence from my own biases and preferences as possible.

As a result of this approach, in several places, the text, specifically the references, will be somewhat extensive and slow paced. But again, the approach will minimize the impact of my own biases and will allow the reader a better opportunity to trace any faulty reasoning or conclusions on my part.

1.3 The Rules

As stated earlier, I will attempt to consistently apply the standard, generally accepted rules of interpretation. These will include, as a minimum such processes as:

- The Assumption of the Divine Inspiration of Scripture
- The previous mention or meaning of a phrase or word sets the limits on the meaning a word can have later in the Bible. That is, a word can’t mean more
than it has clearly meant throughout previous scripture unless a new meaning is clear from the context.

- The context in which a word appears will determine the meaning of that word.
- Various other rules and concepts to be mentioned when they are used.

1.3.1 References Used

The following books were used to develop an understanding what Scripture is actually saying.

- Biblical Hermeneutics, by Milton S. Terry, Copyright 1974 by Zondervan Publishing
- Hermeneutics- Principals and Processes of Biblical Interpretation, Henry Virkler, Copyright 1981
- The Outlined Bible, Robert Lee, Copyright 1981, Pickering and Inglis Ltd.
- The New Bible Commentary,
- The New Bible Dictionary, Copyright 1962, Tyndale Publishing House
- Matthew Henry’s Commentary on the Bible
- The Bible Knowledge Commentary

1.3.2 Assumptions

The first assumption or rule in the use of scripture references is the complete inspiration of Scripture. Or as 1 Tim 3:16 says, ALL Scripture is inspired by God. All of it is good for training the man of God for every good work.

The second assumption is that understanding Scripture is not always an easy or trivial matter. Timothy was told to study, or to persevere, to show himself approved. The sense in this seems to be that not all things in the Bible can be grasped quickly or without effort. In fact, Peter says explicitly, that not all scripture is easy to understand. He states:

as also in all his letters, speaking in them of these things, in which are some things hard to understand, which the untaught and unstable distort, as they do also the rest of the Scriptures, to their own destruction. ¹

In fact, if all Scripture is easy to understand and apply, what would be the need of teachers?

I also assume that the Word of God is perfect. There is nothing extraneous, nothing that is unimportant enough to forget about or drop. Ps 19:7 states that:

¹ 2 Peter 3:16.
The law of the LORD is perfect, restoring the soul; the testimony of the LORD is sure, making wise the simple.

Jesus makes a rather bold claim about the Word. He says that not a jot or a tittle (smallest letter or stroke) shall pass away until all is accomplished. Jots and tittles are very small and insignificant. Yet Jesus said that none of them are too trivial to worry about.

Some preachers and teachers say that we should not get too involved with the details in Scripture because if we do, we will miss what God is trying to say. However, if we decide that some words, some phrases are not important enough to pay attention to, and that paying attention to them can lead to error or misconception, we are then faced with the task of determining which of the words can be ignored or not considered in building a teaching or a doctrine. But this is, at best, a difficult task.

When faced with the Sadducees, Jesus used an incredibly insignificant looking portion of scripture to demonstrate the reality of life after death. He quoted God as saying I am the God of Abraham, …” and then goes on to point out that God would not have said AM if there was no resurrection. A small word, buried within the text, but used to demonstrate a doctrine as critical as the resurrection, and life after death.

When Jesus was talking to the thief on the cross, he told him that “…this day you will be with me in paradise.” The relatively trivial word “this” destroys the Jehovah’s Witness’ claim that when we die, the soul sleeps. The thief was going to be with Jesus that very day, not some nebulous time later.

Jesus was almost stoned because of two insignificant words. When he said “Before Abraham was, I AM.” In this brief and simple phrase, He made claim to deity. And the people understood what he was saying because they sought to stone him. However, those two words (I AM) demonstrate Jesus referring to Himself as deity, effectively nullifying cults’ claim that Jesus never claimed to be God. In light of the attitude Jesus seemed to have concerning even the most insignificant seeming portions of the Holy Writ ignoring portions should be done only with the utmost of care, if at all.

As the saying goes, ”The devil is in the details." If we ignore details, we miss the greater richness of the Scriptures. Detail is ignored at our own risk.

1.4 What Will This Touch On?

If this paper is done correctly, it will have to touch on a wide variety of topics related to Christian living. At a minimum these should include:

- Our Approach to scripture (Ps 119:105)

2 John 5:58
• Hearing God (John 17:7)
• Living under grace (Rom 6:14)
• Walking by Faith (2 Cor 5:7)
• Holiness 1 Pet 1:15)
• Spirituality (Gal 6:1)

1.4.1 Approach

What approach do we take to the Bible? Are we to interpret Scripture by our experiences or are we to judge our experience by the Bible, by the whole counsel of the Bible? Using the whole Bible certainly takes a great deal of work, but the blessings (as God uses the term) of being obedient to God are tremendous.

1.4.2 Hearing God

How do we make sure we are hearing God and not simply hearing what we want to hear? How is that related to the concept of tithing? Is not hearing God tightly bound up in making sure we understand His word and can thus have an objective measure of the actions we take “in God’s name”? If we don’t understand His word clearly, we cannot accurately follow His instructions.

1.4.3 Living Under Grace

In looking at the issue of tithing, we will have to deal with the relationship between Law and Grace, between the Law and the promise of Jesus Christ, between Grace and the fulfillment of that promise in Jesus Christ. How does the law point to the promise of Christ? And what is the relationship between the Law and Grace?

1.4.4 Walking by Faith

How we deal with tithing will also determine our view and our basic understanding of faith. What is our faith in? How do we walk in faith? What is true faith?

1.4.5 Holiness

I can’t hear God clearly if I don’t know what He is saying. If I don’t know what He is saying, I cannot be obedient. If I am not obedient, I cannot be holy, since obedience is essential to holiness, that is, a life that is pleasing to Him.
1.4.6 Spirituality

What is the relationship between God's grace, the Law, and spirituality? Or to use another term, how do these relate to growing Christian maturity. What is Christian maturity and how is it developed? Can a person grow in faith and yet see tithing a principle to guarantee physical blessing for the Christian? What are the processes God uses to develop spirituality in the Christian? This paper will, as a result of covering tithing, touch on the results of walking by faith - namely Spirituality.

2. An Overall Examination of Malachi 3:6 - 12

2.1 Why Malachi 3:6 - 12

This portion of Scripture was chosen as the primary text for examination because it is most often quoted as the reason Christians are obligated to tithe even as the Israelites did. It is also used to demonstrate that the Christian should expect the same results as the nation of Israel, somehow modified to our circumstances. Consequently, an analysis of this section of Scripture offers the best chance of directly addressing the assumptions that have often been made about the nature of the Christian life as opposed to the promises given to Israel.

There are three questions to ask concerning this portion of scripture. They are:

- Who was it written to?
- What does it say (before we get to meaning and application)
- What did it mean to the writer and the people it written to?

Later we will address the manner of applicability the passage has to the Christian.

2.2 The Three Questions

2.2.1 Who Was it Written to?

The beginning of Malachi (1:1) makes it clear who is being addressed. It reads:

THE oracle of the word of the LORD to Israel through Malachi.

The first verse in the book identifies the author (Malachi) and the audience (Israel). We know too that the book was written some 400 years before the first advent of Jesus Christ and around the same time as Nehemiah. This means that the split between Southern Israel (Judah) and the North (Israel) had already taken place, all of the expulsions had happened and Israel was again a nation in Palestine (Judea).
2.2.2 What Does It Say?
The following is a summary of what the passage says. For the sake of convenience, I have listed the verses and their contents (not considering the meanings, implications, or applications) in the following table.

<table>
<thead>
<tr>
<th>Verse</th>
<th>Contents</th>
</tr>
</thead>
</table>
| Mal 3:6  | • God does not change  
          | • The sons of Jacob are being addressed  
          | • Sons of Jacob are not consumed based on God's consistency |
| Mal 3:7  | • Like their fathers, Israel turned aside from God's statutes  
          | • They had not kept His statutes  
          | • They are encouraged to return to God  
          | • The Israelites ask how they are to return |
| Mal 3:8  | • Jacob is accused of robbing God  
          | • They deny that they are robbing God  
          | • God explains that they are robbing Him in their tithes and offerings |
| Mal 3:9  | • The Israelites are cursed with a curse  
          | • The entire nation is cursed with a curse |
| Mal 3:10 | • They are to bring the full tithe into the storehouse  
          | • There will be food in His house  
          | • They are to put God to the test  
          | • He will open the windows of Heaven  
          | • He will pour down an overflowing blessing  
          | • They will not have room to keep it (overflowing) |
| Mal 3:11 | • If they tithe, God will rebuke the destroyer (Locusts?) so it won't destroy the produce of the soil  
          | • He will keep the vines from being barren |
| Mal 3:12 | • The result will be that the nations will count them as blessed  
          | • They will be a land of delight |
2.2.3 Meaning to Writer and Readers?

Before a portion of scripture can be effectively applied to the Christian, we first have to understand what the text meant to the person who wrote it and to the people it was written to. And in order to understand what it meant to the people it was written to, we have to understand what the terms meant to those people. For the sake of brevity, I am going to examine the words and phrases that appear to be the most significant. These words include:

- Tithes
- Offerings
- My House
- The Storehouse
- Jacob
- Israel
- Nation
- Statutes

2.2.3.1 Tithes

As just stated, the goal at this point is to determine what the word meant to the person who was giving the message and the people who were hearing the message. And the best way to determine this is to allow the Scriptures themselves to point the way.

The usual definition of tithes is that the tithe is ten percent of your gross income. And the offering is everything above the tithe. The general position also states that the tithe should be given to your home church and only to your home church. Offerings can be given anywhere.

However, God is very specific in what was to be given as a tithe and what was to be done with it once it was given.

The following is a review of all the verses that deal with the Tithe, its purpose, and its uses.

<table>
<thead>
<tr>
<th>Reference</th>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deut 12:5; 12:4; 12:11; 14:22;</td>
<td>Specifies that the tithes are to be taken to the place chosen by the lord.</td>
</tr>
<tr>
<td>Num. 18:21</td>
<td>The tithes of Israel are to be given to the Levites</td>
</tr>
<tr>
<td>Num. 18:26</td>
<td>The Levites were to give a tenth of</td>
</tr>
</tbody>
</table>

This does not mean that I am ignoring detail. Quite the contrary. The detail should be developed from the structure in this exercise.
Looking at just these few verses, a different definition of tithe than the one usually used develops. The tithe, as used with the Israelites, was tenth of their increase in grain, and fruit as demonstrated by Deut 14:22, which says:

“You shall truly tithe all the increase of your grain that the field produces year by year.

However, there seems to be a different set of rules for the animals such as sheep and cattle. The very next verse instructs the Israelites to bring the

...firstborn of your herds and your flocks, that you may learn to fear the LORD your God always.

If a person wanted to redeem the grain they could pay the value of the grain plus 20% (one fifth) of the grain’s value.

However, the animals (first born) were to pass under “the rod” and every tenth one was to be holy to the Lord (Lev 27:32). And they could not be redeemed at all.

Of course, giving a tenth was mentioned earlier in Scripture. Gen. 14:20 shows Abraham giving Melchizedek a tenth of all the spoils from a military victory. Gen. 28:22 recounts Jacob pledging a tenth of all that God gives him. However, it should be noted that the two cases in Genesis seem in no way related to the concept of tithing (giving for the support of the temple and the Levites) delineated in Numbers, Deuteronomy, and Nehemiah.

The tithes were used by the humans (priests and Levites) to support themselves and the temple system. The offerings were quite another matter.

2.2.3.2 Offering

As with the tithe, the term used by Malachi should first be looked at in the light of who he was and who he was talking to. The historical context of the statement was very
likely post-exilic Israel around the 5th century BC or 433 BC. In the tithing passage, God scolds the Israelites for being like their fathers who also turned from His statutes. At this point I would like to look what the statutes given to the Israelites said about offerings. In doing so, I believe we can best determine what the Israelites understood Malachi to be saying.

As stated in a previous paper, God was very specific in the requirements for offerings. And no place in His description does the idea of “everything above the tithe” appear. In fact, unlike the tithes, the offerings were destroyed. There were very specific offerings, performed by specific people. Usually, the priest performed the ceremony, but that which was offered was supplied by the layman for which the offering was made. There are numerous offerings listed in Leviticus and other places. However, the main consideration here is that offerings were not simply everything above the tithes. They were specific sacrifices usually offered for specific offenses and during specific occasions. The following table lays out the general set of offerings. This is by no means a completely comprehensive list. But it does begin to illustrate the nature of the offerings.

There were at least 7 types of offerings, each one well defined. They were:

1. Burnt Offering (Lev 1)
2. Meal Offering or Tribute Offering (Lev 2)
3. Thank offering (Lev 3; 22:18 - 30)
5. Freewill Offering (Lev 3; 22:18 - 30)
6. Sin Offering (Lev 4)
7. Guilt Offering (Lev 5 - 6:7)

One additional, rather curious offering is the Jealousy offering offered by the husband.

Again, each offering is for a specific purpose, and is accomplished in a specific manner using specific materials and animals. And all of these were dictated by God at the giving of the Law.

The question of course, is does this translate to the Christian and his relationship with God? Again I will suggest that it does not. At least it does not in the sense most people will attempt to make it translate. Later in this paper, I will attempt to show the relationship between the offerings given by the Israelites under the Law and their relationship to the Christian.

2.2.3.3 My House
What did the term “My house” mean to the Israelites? Looking back and allowing the scriptures to speak for themselves is an interesting exercise. In this case, as with

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several other aspects of the Malachi passage, we get an entirely different view of the term and how it is used when compared to the way the term is generally used today.

The third chapter of Malachi makes specific mention of the term “My House”. In fact, in Exodus 34:26 the Bible says that the tithe is to be taken to God’s house.

Today, many people are fond of calling the building in which the Church meets the “House of God” or the “Lord’s House”. But what is God referring to when He uses the term God’s House or My House or the other variations on this phrase? The first place we look is the Old Testament in order to see what God has to say about it.

In keeping with the general approach used in this paper, the following table lists the references to the various phrases used for God’s House. As with most of the terms dealt with in this passage, there were far too many references to God’s House or the Lord’s House, or other similar references to usefully list in this table. I have taken a few of each phrase and provided comment on them.

<table>
<thead>
<tr>
<th>Table 3 References to the Lord’s House</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reference</strong></td>
</tr>
<tr>
<td>Genesis 28:17</td>
</tr>
<tr>
<td>Genesis 28:22</td>
</tr>
<tr>
<td>Ex 34:26</td>
</tr>
<tr>
<td>Deut 12:5</td>
</tr>
<tr>
<td>Jos 6:24</td>
</tr>
<tr>
<td>Judges 18:31; 1 Samuel 1:24</td>
</tr>
<tr>
<td>2 Samuel 7:13</td>
</tr>
</tbody>
</table>
The basic conclusion from this is that the term House of the Lord or variations such as My House, House of God or God’s House as used in the Old Testament consistently refers to the tabernacle (tent) assembled and erected in the desert or the Temple, built (and rebuilt) in Jerusalem.

God, being as thorough as he is, even provided the Israelites with instructions on where to build His house or where to set up His house in the tabernacle. In order to determine what God has said about His house, we have to first look at its mention in Scripture. One of the first places where the bible is clearly talking about God’s house or the place the Lord “inhabits” is in Exodus 25:8. It says:

And let them make Me a sanctuary, that I may dwell among them.  

According to all that I show you, that is, the pattern of the tabernacle and the pattern of all its furnishings, just so you shall make it.

---

5 Before this, the Lord had established that the altar should be at Shiloh. He was in the process of changing this through David.

6 At God’s direction, the place for offering sacrifices had been moved. The temple, according to God’s direction was also to be built at the site of the Threshing floor. It was stationed successively at Shiloh, Nob, and Gibeon (Jos. 18:1; 1 Sa. 21 and 1 Ch. 16:39) before being moved to the threshing floor (1 Ki. 8:4).
Chapter 26, verse 1 describes the tabernacle (the tent) that was to be used as the meeting place, the mobile Temple in which God dwelt. Many verses following this describe the sanctuary or the Tabernacle and all the things that are to be done inside or in the vicinity of the Tabernacle. These verses include: Ex 30:24, 36:3; Lev 4:6 (an activity in front of the Tabernacle).

There were no other places in which the Israelites were permitted to offer sacrifices unless specifically directed by God as He did with David (1 Chr 21:18).

2.2.3.4 Storehouse

Again, to avoid the trap of arbitrarily defining a word used in any particular passage, it is prudent to look within the Bible itself and see what it says about the use of that word. Does the word storehouse appear in earlier scripture? And if it does, what is the context of its appearance? Is the storehouse referred to in Malachi 3:10 just a general storehouse, sort of a generic place to put stuff, or is it referring to a specific location that has a specific purpose and use? Is it valid to say that the storehouse is now the local church organization?

An alternate question is: Did the temple have a storehouse associated with it, and if so what was the purpose of that storehouse?

The specific references of storehouses are not very numerous. The following table lays out most of the occurrences.

<table>
<thead>
<tr>
<th>Reference</th>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deuteronomy 28:12</td>
<td>A figurative reference to a storage place used by God. (Job 38:22; Jer 51:16; Psalm 33:7, and others)</td>
</tr>
<tr>
<td>1 Chronicles 26:12, 15</td>
<td>Ties the storehouse to the Temple</td>
</tr>
<tr>
<td>1 Chronicles 27:25</td>
<td>A storehouse associated with the king, not the temple</td>
</tr>
<tr>
<td>1 Chronicles 28:11</td>
<td>The storehouse associated with the temple structure</td>
</tr>
<tr>
<td>2 Chronicles 32:28</td>
<td>Storehouses to hold the tithes of the grain, oil, etc.</td>
</tr>
<tr>
<td>Nehemiah 10:38, 39</td>
<td>The storehouse for the...</td>
</tr>
</tbody>
</table>
There appear to be three ways in which the term “storehouse” is used in the Old Testament. They are:

1. As the place a person, any person may, use to store stuff (the king’s storehouse, etc.)
2. As the symbolic place in which God keeps his supplies like snow, hail, and blessings.
3. The storage areas established in the temple property.

The context of the phrase must be used to determine the sense in which the word is used. Clearly such verses as Deut 28:12; Job 38:22; Jer 51:16; Psalm 33:7 are symbolic. That is, there is no structure somewhere in heaven in which God stores snow until He is ready to use it.

Equally clearly, the verses in 1 Chr 27:25 are talking about a storehouse associated with a person such as a king or other person. This type of storehouse is not tied in anyway to the tithes, the priests, the Levites or anything related to temple activities. It is, in fact, a storehouse used by Hezekiah in this particular passage.

But a third use (1 Chronicles 28:11; 2 Chronicles 32:28; Nehemiah 10:38, 39; 13:12; and 13:4) indicate with equal clarity that the use of the term “storehouse” is also associated with the temple and temple practices. In fact, over and over again, it is associated not only with the temple but with the tithes and offerings (grain, wine, and oil) as well.

Remembering that the meaning of a word or passage must be determined by both the context and the way the word was used previously, the following seems to be true of the term storehouse as used by Malachi.

First, he is talking directly to the Israelites. The first verse of Chapter 1 establishes this. If we are to understand the meaning of the word storehouse, and not attempt to simply arbitrarily assign a meaning to it, we should again look at the way the Bible uses the word when talking about the temple, the tabernacle or similar circumstances. So again we have to go back to the previous uses of the word.
Moving our way back from Malachi, one of the first places we come to is Nehemiah. Nehemiah chapter 13 we see that a storehouse is associated with the temple, and specifically with the storage of the tithes of the grains. It reads:

4 Now before this, Eliashib the priest, having authority over the storerooms of the house of our God, was allied with Tobiah. 5 And he had prepared for him a large room, where previously they had stored the grain offerings, the frankincense, the articles, the tithes of grain, the new wine and oil, which were commanded to be given to the Levites and singers and gatekeepers, and the offerings for the priests.

Several things are established in this portion of scripture. First, it appears that the temple had storehouses associated with it. Additionally, one of the things kept in the storehouses was the tithe of the grain. The supplies in the storehouse were to be used by the Levites, the singers and the gatekeepers. They were also there as an offering to the priests.

Another section, further removed from the scene in Malachi, and before the building of Solomon’s temple, is in 1 Chronicles. It reads as follows:

11 Then David gave to his son Solomon the plan of the porch of the temple, its buildings, its storehouses, its upper rooms, its inner rooms, and the room for the mercy seat; 12 and the plan of all that he had in mind, for the courts of the house of the LORD, and for all the surrounding rooms, for the storehouses of the house of God, and for the storehouses of the dedicated things;

Included in the plans for the temple were the storehouses of the house of God and the storehouses of the dedicated things of God. Again, there is an association between the temple and the storehouse. There is also a tie between the storehouse and the tithe. Each time the tithe is mentioned, it is in connection with the storehouse. Each time the storehouse is mentioned, it is in connection with the temple or the house of God.

Nehemiah 10:38 provides more information on the connection between the storehouse and the temple. It reads as follows:

38 And the priest, the son of Aaron, shall be with the Levites when the Levites receive tithes, and the Levites shall bring up the tenth of the tithes to the house of our God, to the chambers of the storehouse. 39 For the sons of Israel and the sons of Levi shall bring the contribution of the grain, the new wine and the oil, to the chambers; there are the utensils of the sanctuary, the priests who are ministering, the gatekeepers, and the singers. Thus we will not neglect the house of our God.
Again this portion of scripture establishes a connection between the storehouse and the temple. It seems very likely that when Malachi rebuked Jacob and told them to bring the tithe and offering to the storehouse, he was referring to the temple’s storehouse.

2.2.3.5 Jacob
Who is Jacob? Again, we must look to the Old Testament (and perhaps the New) to develop an understanding of what or who Jacob is. One of the first places a reference to Jacob as other than the man appears in Numbers 23:7. It reads:

And he took up his discourse and said, “From Aram Balak has brought me, Moab’s king from the mountains of the East, ‘Come curse Jacob for me, and come denounce Israel.”

The nation of Israel was passing by. Jacob was four hundred years dead. Here, Jacob refers to the nation Israel. In fact, over and over again, the reference to Jacob (as a group) is followed closely by a reference to Israel. Some examples (though certainly not an exhaustive list) of the various references are:

<table>
<thead>
<tr>
<th>Reference</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>Numbers 23:21</td>
<td>Speaks of Israel and Jacob</td>
</tr>
<tr>
<td>24:5</td>
<td>Speaks of Israel and Jacob</td>
</tr>
<tr>
<td>Deut 32:9</td>
<td>Jacob as His people</td>
</tr>
<tr>
<td>33:4</td>
<td>The Law is a heritage of Jacob</td>
</tr>
<tr>
<td>1 Chr 16:13</td>
<td>Seed of Israel, children of Jacob</td>
</tr>
<tr>
<td>Isaiah 17:5</td>
<td>Israel referred to as Jacob</td>
</tr>
<tr>
<td>40:27</td>
<td></td>
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<tr>
<td>41:8</td>
<td></td>
</tr>
<tr>
<td>44:23</td>
<td></td>
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<tr>
<td>Jeremiah 2:4</td>
<td></td>
</tr>
<tr>
<td>Amos 6:8</td>
<td>God abhors Jacob’s pride and palaces</td>
</tr>
<tr>
<td>Micah 1:5</td>
<td>God discusses the results of the sins of Jacob, or Israel.</td>
</tr>
<tr>
<td>3:6</td>
<td></td>
</tr>
<tr>
<td>Luke 1:33</td>
<td>Jesus is to rule over Jacob forever.</td>
</tr>
<tr>
<td>Rom 11:28</td>
<td>Jacob to return to God at the end.</td>
</tr>
</tbody>
</table>

Malachi 3:6 - 12 Tithes and Offerings
Again, the term Jacob refers to and is limited to the nation of Israel. It is not at all clear that we, the church, are ever referred to as Jacob.

2.2.3.6 Nation

What is a nation? And how did the writers of the Bible use that term? While these questions run the risk of moving us rather quickly into a political discussion, I'm convinced that it is possible to develop an objective answer to the question.

While I have avoided looking at the definitions given to word in the original languages, it may be necessary at this point to do so. However, I do it without any pretense of great linguistic training and am depending on the language tools available to the average layman.

The Hebrew word is actually used in at least two ways. The first is to refer to the gentile nations. It is sometimes translated Heathen, sometime translated People and sometimes translated nation. But all the time, it is speaking of a separate political unit, a country for lack of a better word. Examples of nations are The Philistines, the Egyptians, the Israelites (in country or exiled), the Syrians, and the Babylonians.

Looking again to the Old Testament to develop a definition of the word nation, or at least develop a description of the word.

Immediately, one of the first places the word appears in connection with Israel is God's promise to Abraham. In Genesis 12:2 God promises to make Abraham a great nation. In prophecy, God describes Egypt as a nation (Gen. 15:14). In Genesis 18:18 God again states that Abraham would become a mighty nation. God told Israel that they would be a holy nation (Ex 19:6). In Ex 33:13, Moses states that Israel is His people and a nation. Again and again Israel is referred to as a nation, in the same sense that Egypt is called a nation, and that the peoples in Canaan are called nations in Leviticus 20:23. Over and over again, Joshua 3:17 refers explicitly to that Israelites as a nation when they cross the Jordan to possess the land promised by God.

Over and over again, the Israelites are called a nation. In Exodus 19:6 God calls the nation of Israel a holy nation and a kingdom of priests. But over and over again Israel is referred to as a group, as a nation in the same way that Egypt was a nation or Assyria was a nation.

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7 Let’s face it, I have never formally studied any of the ancient languages. As a result, any definitions I provide will be dependent on the understanding and comments of an “authority”. However, sometimes we have to depend on other resources and be honest about that dependence. This is one of those cases.

8 Moreover, you shall not follow the customs of the nation which I shall drive out before you, for they did all these things, and therefore I have abhorred them.
2.2.3.7 Statutes

The meaning of the word Statute will have perhaps the widest meaning within the Bible. References to Abraham, Isaac and Jacob, the covenant God established with them, and the conditions of that covenant bring in the word statute. At the same time, the books of the prophets, the Pentateuch and --- are referred to as statutes. As with most other words, its meaning is controlled by the context of its use.

2.2.4 Malachi 3 As it Applies to the Christian

All scripture is inspired and profitable for teaching, for reproof, for correction, for training in righteousness. However, it should be pointed out that not all scripture is applicable to the man of God in the same way. It’s fairly obvious that the rules for animal sacrifice listed in Leviticus have no direct application to the Christian. Likewise, the command to stone men who have been discovered laying together has no direct application to the Christian.

Often, that which is given in the Old Testament is not intended to provide a point by point direct application. Sacrifice is one of the examples. The enforcement of the Levitical laws is another. The dietary laws are another. The challenge for the Christian is to determine how the passages in the Old Testament apply to the Christian and his life. But before we can develop valid applications, we must insure that the terms used are accurately understood. The following section provides a discussion of the subject passage and gives an initial discussion of the applicability to the Christian.

3. Verse by Verse Examination of Malachi 3:6-12

3.1 Malachi 3:6

According to verse 6, Malachi the prophet is addressing the Sons of Jacob. As established earlier, the sons of Jacob are the nation of Israel. That is, he is speaking to the Jews, the inhabitants of Palestine. The date of the book (around 400 BC) also indicates that they are being addressed after the return from the last exile. We are also told in this verse that God does not change. And it is because He does not change that they are not consumed. Of course the way in which He does not change is another discussion and not one that can be pursued in here without going too far afield of the subject of tithes and offerings.

3.2 Malachi 3:7

“From the days of your fathers you have turned aside from My statutes, and have not kept them. Return to Me, and I will return to you,” says the LORD of hosts. “But you say, ‘How shall we return?’
God accuses the Israelites of turning from His statutes. He claims that they have turned from his statutes from the days of their fathers. The statutes, as established earlier, are those rules and regulations given to them at Mt. Sinai by Moses. They were the rules for worship, for behavior and for ethics and morality. Apparently, they had not consistently obeyed those statutes since they had been a nation. Judges, the Exile, and other events more than confirm this failure.

Rather than admit their failure, the Israelites question God’s accuracy. They ask “How shall we return?”

### 3.3 Malachi 3:8

God then accuses the Israelites of robbing Him. The Israelites deny the charge by asking “How have we robbed God?” God then explains to them that they have robbed Him in tithes and offerings. At this point, we should look back at the discussion at the beginning of this paper. God, talking to the Israelites, claims that they are robbing God in tithes and offerings.

What did the Israelites understand God to be saying? We have to look at Nehemiah, and all of the other references that appear before this verse. The audience (Jacob or the nation of Israel) had been given specific instructions about tithes and offerings. They were given instructions on what to do with the tithe, how to make an offering, and when to make an offering. All of this was discussed in Leviticus, Numbers, Nehemiah, 1 Samuel, and Chronicles. Section 2.2.3.1 and those that follow that section.

The tithe, according to God’s instructions earlier in the Bible did not leave room for maneuvering. Is there any reason, looking at the verse in Malachi 3:8 to assume that the tithe is different than the tithe discussed in previous portions of Scripture? Is there any reason to assume that the offerings discussed here are different that the ones discussed in previous chapters? Not really. The people being addressed were very familiar with the tithe, as established by Moses. They had consistently declined to obey the requirement. In the same way, they were disobedient to the call for offerings. And these offerings were not simply everything above the tithe. The offerings were, as with the tithe, very specifically defined. Again, is there any reason to assume that that Israelites being addressed did not understand the term “offering” in the same way as the Israelites who had been given the Law, who had gone into exile, and who, under Nehemiah and Ezra had reestablished the temple and the sacrificial system in the land? Should there be any doubt, God leaves the Israelites with an explicit command to remember the Law of Moses which he gave at Mt. Horeb (Deuteronomy 1:18). Added to this is the fact that though the exact time of the writing of Malachi, it is known that it was produced somewhere around 433 BC, the time of Nehemiah.

We can’t legitimately deny that the prophet was speaking to the Israelites about the tithe and offerings. The Israelites were being condemned for failing to obey the commandments God had established at Mount Horeb. We have no authority to arbitrarily change that reference.
3.4 Malachi 3:9

“You are cursed with a curse, for you are robbing Me, the whole nation of you!

God warns the nation of Israel (Jacob) that they are cursed with a curse. He goes on here to say that they, whole nation is robbing Him. In other words, the results of the Israelites’ failure to give tithes and offerings would result in a curse.

Throughout the books dealing with the nation of Israel, God has been consistent. He said, at the eve of the Israelites going to possess the land God promised them in Deut 11:26-28:

26 “See, I am setting before you today a blessing and a curse: the blessing, if you listen to the commandments of the LORD your God, which I am commanding you today;28 and the curse, if you do not listen to the commandments of the LORD your God, but turn aside from the way which I am commanding you today, by following other gods which you have not known.

In Leviticus 26:3 through 5 God makes it very clear that the blessings He is speaking of are physical when he tell the Israelites:

3 ‘If you walk in My statutes and keep My commandments so as to carry them out,4 then I shall give you rains in their season, so that the land will yield its produce and the trees of the field will bear their fruit.5 ‘Indeed, your threshing will last for you until grape gathering, and grape gathering will last until sowing time. You will thus eat your food to the full and live securely in your land.

They will have rains in their seasons. As a result, the trees will bear their fruit. Things will be growing so much and so bountifully that they will be threshing, picking, and gathering until it is time to sow again. He promised them that if they obeyed His commandments, they would eat their food to the full and that they would live securely in their land.

God made it clear to the Israelites that they had a curse if they disobeyed and a blessing if they obeyed. Is this statement to Jacob applicable to the Christian? Or does it contradict anything said later to the Christian? More specifically, does God promise us security in our land? Does He promise us good harvests and rich farm land? Does He promise the Christian anything as a nation? Can Christians be considered in any physical sense a nation?
The nation of Israel was and will be a physical nation, made up of an earthly government, flesh and blood people, and stuff. Can the same be said of Christians? Is there an earthly nation of Christians?

Jesus, when asked about His people said, in John 18:36, that His “…kingdom is not of this world. If My kingdom were of this world, then My servants would be fighting, that I might not be delivered up to the Jews; but as it is, My kingdom is not of this realm.” Early in the process, Jesus establishes that His kingdom is not the same as the nation of Israel. Though certainly some from the earthly nation (Jacob or Israel) will become a part of the heavenly nation.

Over and over in the New Testament, we see the same theme: We are not of this earth. Eph 2:6 says that we are seated with Him in the Heavenlies. 2 Tim 4:18 says that Jesus is to “…safely to His heavenly kingdom.” We are partakers of a heavenly calling (Heb 3:1). And we have “…have come to Mount Zion and to the city of the living God, the heavenly Jerusalem…” (Heb 12:22) Even salvation deals primarily with the spiritual side of existence. According to Colossians 1:13, God has “…delivered us from the domain of darkness, and transferred us to the kingdom of His beloved Son…” We are not citizens of this world. We are citizens of the Kingdom of God’s beloved son.

Should be take as ours the promise of physical blessing as a result of giving a tithe? Are we as Christians promised a physical blessing of any kind? Quite the opposite. We are promised several things, but none of these include physical blessings. If not physical blessings, what are we promised? Is God able to tell us on the one hand that we are to prosper and have more stuff than we have room to keep it with one breath, and then tell us to expect hardship and suffering with the next?

According to Paul, God is working to have us “…conformed to the image of His son.” How is this molding to take place? James tells us that this molding takes place through various trials and tribulations (James 1:2, 3). The result of tribulation is that we “…may be perfect [mature] and complete, lacking in nothing.” Rather than expecting an easy life, rather than expecting financial and material plenty/prosperity, if we are to mature, we should count on various trials and tribulations.

It was not God’s purpose to conform the Israelites (prior to the creation of the Body of Christ) to the image of Christ. Galatians plainly says that the only purpose God had for the Law was to serve as a tutor (Gal 3:23) in bringing the Israelites to Jesus Christ. On the other hand, we are daily being conformed to the image of Christ.

3.5 Malachi 3:10

10 “Bring the whole tithe into the storehouse, so that there may be food in My house, and test 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 a blessing until it overflows.

The King James translation says:

10 Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, 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 now we get to the crux of the tithing issue. In this verse God makes a demand of Jacob (the nation of Israel) and makes a promise. The demand is the same one He made at Mount Horeb. The promise in verse 10 would seem to be a re-statement of the one he made in Leviticus 26:3 (Section 3.4). If you obey my commandments, I will bless you with good yields of grapes, good yields of crops, and good rains in their seasons. And He promised them that they would live securely in their land.

It should be noted that God was very serious about the laws that he gave them. So serious that one of the reasons for the exile was failure to adhere to one of the rules for tending the land. Lev 25:2 - 4 states that the land shall have a Sabbath to the Lord. However, 2 Chronicles 36:20 - 21 says that they were taken away in order to

“…fulfill the word of the LORD by the mouth of Jeremiah, until the land had enjoyed its Sabbaths. All the days of its desolation it kept Sabbath until seventy years were complete.

However, we now come to a use for the presentation made earlier in this paper. What is Malachi talking about and what are the Israelites hearing when Malachi directs them to bring the whole tithe into the storehouse?

Earlier, we saw that the tithe, when related to the Jews, was a strictly controlled process of bringing grain, animals and oil into the temple system. The tithe was given to the Levites. Once the Levites were given the tithe, they were then obligated to give a tenth of what they received to the Priests, or the sons of Aaron (Section 2.2.3.1).

And in this verse the Jews were told to bring the tithe to the storehouse. Again, looking back on earlier research, the storehouse is not a Church building or some other building or accounting entity of my choosing. The storehouse, as used by Nehemiah and the other before him, and as discussed in Section 2.2.3.4 was, as is virtually all of God’s word, clear and unambiguous. Bring the tithe to the storehouse (the storehouse in the temple) in order that there may be food in My House (the temple - see Section 2.2.3.3). Each of these, the tithe and the storehouse, related directly to what was said before in Nehemiah, Ezra, Chronicles, and Leviticus. To read them without reference to what came previously, is to attempt to put our own meanings into them, to twist the meanings rather than allowing God to speak through them. It becomes difficult to hear what God has to say when we insist on telling Him what he should say.
Are Christians offered a physical blessing that we will not be able to contain? According to the New Testament, the answer is, apparently, no. The Christian most used by God in that he wrote most of the epistles of the New Testament, Paul, had the following experience in 1 Corinthians 4:11 - 13:

11 To this present hour we are both hungry and thirsty, and are poorly clothed, and are roughly treated, and are homeless;12 and we toil, working with our own hands; when we are reviled, we bless; when we are persecuted, we endure;13 when we are slandered, we try to conciliate; we have become as the scum of the world, the dregs of all things, even until now.

Paul was the Christian’s Christian. He had the faith to be used by God both for spreading the Gospel throughout the known world and to write the epistles of the New Testament. Yet, when recounting his experience, Paul states that he has been roughly treated. He says that he has been homeless, reviled, persecuted, slandered, and became the scum of the earth. Are these consistent with the promises made to the nation of Israel. No. The following table lays out the promises made to the Israelites as contrasted to the promises made to the Christians. It’s not pretty sight, but it’s what we have to work with.

<table>
<thead>
<tr>
<th>Type of Promise</th>
<th>Israel</th>
<th>The Church</th>
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</thead>
<tbody>
<tr>
<td>General</td>
<td>As great nation Gen 12:1-3; 13:15</td>
<td>As Heaven’s Citizen Phi 3:20</td>
</tr>
<tr>
<td>The Future</td>
<td>House of David to be restored Luke 1:31-33; Acts 15:14-16</td>
<td>Heavenly blessings 1 Thess 4:16, 17; 1 John 3:2</td>
</tr>
<tr>
<td>Purpose</td>
<td>To be a great nation Gen 12:2, Num 23:9</td>
<td>To build the body of Christ Eph 1:22, 23; 4:12; Col 1:18</td>
</tr>
<tr>
<td>Relation to Christ</td>
<td>King of Israel Matt 1:1; Zech 14:9, 16, 17; 9:9</td>
<td>Head of the Church John 12:12-15; Eph 1:22; 5:23; Col 1:18, Rom 12:4-6</td>
</tr>
<tr>
<td>Inheritance</td>
<td>Earthly inheritance Gen 14:9; Isa 24:1</td>
<td>heavenly inheritance Eph 1:20 - 23</td>
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<tr>
<td>Blessings</td>
<td>Conditional (Deut 11:26-28)</td>
<td>Unconditional (Rom 8:1,2)</td>
</tr>
</tbody>
</table>
3.6 Malachi 3:11
The next verse, Malachi 3:11, reads as follows from the NASB:

11 “Then I will rebuke the devourer for you, so that it may not destroy the fruits of the ground; nor will your vine in the field cast its grapes,” says the LORD of hosts.

Again God is incredibly specific in His promise. He promises to rebuke the devourer for them. And in doing that, the fruit of the ground will not be destroyed. Additionally, the grape vines will not throw its grapes before it is time. In keeping with the overall direction God takes in this portion of Scripture, the blessings are physical. The fruit of the ground will not be destroyed. The grapes will grow until they are ripe rather than being cast from the vine prematurely.

How literally do we take this? The audience (Israel) took it quite literally, especially since it dealt with activities they engaged in on a daily, monthly, and annual basis. If there was no fruit from the ground, the nation couldn’t survive. If the vines threw their grapes, it would be a financial disaster. Does this have an equivalent meaning for us. That is, can we transfer what was said to the Israelites to us? There is a strong temptation to say that the promise for the fruit of the ground to be protected from the devourer should be transferred to us as a promise to protect the things we own (clothes, the car, our income) from being eaten up by troubles, repairs, and the such.

But is the Christian ever guaranteed physical prosperity as God certainly promises the Israelites prosperity if they obey his laws? The question that immediately asks itself is: How can God use trials and tribulations to mold us into the image of His Son if He has also promised us a lack of trials and tribulations if we tithe and give offerings? That is, if He has promised us guaranteed physical prosperity, how can he then use the lack of prosperity to shape us? Either He has the freedom to use what he wants, or he must respond to our actions in order to be truthful as God must be.

Clearly God does not promise the Christian prosperity in the New Testament. Instead, He promises him that he will be developed in perseverance, in patience, in character. And how will this development take place? According to Paul in Romans 5:3 - 4 it is through

“…our tribulations, knowing that tribulation brings about perseverance; and perseverance, proven character; and proven character, hope…”

And again in 8:5 it states that we are heirs

“…if indeed we suffer with Him in order that we may also be glorified with Him.”
Suffering with Christ is a “requirement” for being an heir with Christ. Can suffering be accomplished by guaranteed physical prosperity?

We become effective, caring Christians as stated in 2 Corinthians 1:4:

“…who comforts us in all our affliction so that we may be able to comfort those who are in any affliction with the comfort with which we ourselves are comforted by God.”

Paul goes on in verse 6 to say that we are afflicted for others’ comfort and salvation. Stephen was an example of the affliction. Paul was the result of the affliction.

2 Corinthians 4:16-18 goes further still in laying out the results of affliction in our lives. Paul states that we should

...not lose heart, but though our outer man is decaying, yet our inner man is being renewed day by day. 17 For momentary, light affliction is producing for us an eternal weight of glory far beyond all comparison, 18 while we look not at the things which are seen, but at the things which are not seen; for the things which are seen are temporal, but the things which are not seen are eternal.

Light affliction is producing in us an eternal weight of glory. Further, physical things (riches, fame, crops, property) are temporal, meant to last only a short time. However, the glory produced in us is eternal.

Unlike the Jews, our obedience will result in the opposite of physical prosperity. Philippians 1:29 states:

“For to you it has been granted for Christ’s sake, not only to believe in Him, but also to suffer for His sake,...

This statement leaves little room for maneuvering. It says that we are to suffer for His (Christ’s) sake. Again, this seems incompatible with the idea of guaranteed blessing if I obey the Law.

And each one of us is promised the eternal glory. By contrast, the Israelites were promised physical prosperity, temporal blessings. We as Christians have an almost infinitely greater gain. We have the inheritance of Jesus Christ which makes everything else literally pale in comparison.

Just as the priests and the Levites had no inheritance in the land, so we have no inheritance in the land. And just as the Priests and Levites were supported by God through the giving of the tithes, so we are supported by God through the giving of His grace.
3.7 Malachi 3:12

“And all the nations will call you blessed, for you shall be a delightful land,” says the LORD of hosts.”

The most obvious and immediate questions here are: Are we promised that the nations will call us (Christians) blessed? Can we even say that we will be a delightful land? Not really. We, as pilgrims, have no land. We are, as it says in Ephesians 2:19, fellow citizens with the saints and are of God’s household.9

Rather than being called blessed by the nations, we are instead promised in Romans 8:35-36:

Just as it is written,
“FOR THY SAKE WE ARE BEING PUT TO DEATH ALL DAY LONG;
WE WERE CONSIDERED AS SHEEP TO BE SLAUGHTERED.”
37 But in all these things we overwhelmingly conquer through Him who loved us.

In fact one has to wonder, can we learn to be dependent on the grace our God and Father if in fact everything always goes exactly the way we want it to? Paul, in discussing his unknown thorn in the flesh, made the statement that

Therefore I am well content with weaknesses, with insults, with distresses, with persecutions, with difficulties, for Christ’s sake; for when I am weak, then I am strong. (2 Cor 12:10)

Though I should not seek out persecution and hardship (ala Jehovah’s Witness getting doors slammed in their faces), it is clear that one of the methods God uses in developing me, in making me able to stand in His grace, is through hardships, persecutions and difficulties for Christ’s sake. Because according to 2 Cor 12:9 God’s

9 …grace is sufficient for you, for power is perfected in weakness.”
Most gladly, therefore, I will rather boast about my weaknesses, that the power of Christ may dwell in me.

4. The Law, Grace, and the Christian - Conclusions

It’s easy enough to say that a passage of Scripture does not apply to me in the same way it applied to the original audience. The more difficult task is to work out a valid application for the passage. The next several sections seek to accomplish exactly this.

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9 The Jews are sojourners as well. Thus the use of the year of Jubilee in the management of the land (Lev 25:23,24)
4.1 Christians and the Law

At this point, we should look at the relationship between the Christian and the law. Do we do “right” because the law says that we should? Do we do right because the Bible promises us physical rewards for obeying the law and physical punishment for disobeying the law? Or do we do right because it is

“…God who is at work in you both to will and to work for His good pleasure” (Philippians 2:13)?

I will suggest that the last option is the reason we do that which we are supposed to do. More specifically, if we are developing as Christians, we will develop the fruit of the Spirit (Gal 5:22, 23). As this fruit develops in us we will willingly and consistently behave in a manner in which God wants us to. Thus “…there is no law against such things.” (Gal 5:22b)

Over and over the New Testament tell us that we are not under Law but under grace. John 1:17 states that the law came through Moses but that grace and truth came through Jesus Christ. Romans 6:14 states explicitly that we are not under law but under grace. The result of not being under law? Certainly not licentious living. Rather, because we are under grace we are able to “…walk in the newness of life” (Romans 6:4) because “…sin no longer is master over us…” (Rom 6:14)

If we try to justify ourselves by keeping the law we are fallen. If we count our righteousness by the way in which we keep the law, we are condemned, cast aside from the realm of grace. Or as the writer says in Galatians 5:4

4 You have been severed from Christ, you who are seeking to be justified by law; you have fallen from grace.

4.2 Malachi and the Christian

As stated previously in this paper, the applicability of Scripture differs from verse to verse. And certainly many valid applications can be developed from any single segment of Scripture. But again, the applications must be based on valid understanding of the meaning of that Scripture. And that always requires perseverance and patience in study.

The following section attempts to provide the reader with an examination of the relationship between the Old Testament Law (…bring the tithe and offering to the storehouse…”) and the New Testament Christian (…for you are no longer under law but under grace….).
4.2.1 Tithes and Offerings

We have established earlier that the tithes and offerings had a very specific purpose for the Israelites. Their purpose was to support the Levites, the Priests, and the maintenance of temple activities. After Genesis, each place the terms tithes and offerings are mentioned in connection with the Jews (the Israelites), this is the context. The reader can evaluate the evidence presented in section 2.2.3.2 for further support of this statement. When dealing with the Christian in the New Testament, there is no reference to tithes and offerings.

While the concepts of Tithes and Offering do appear in the Gospels (see the following table), it should be remembered that the Gospels take place under the Law. The requirements of the Law had not yet been satisfied through the death of Jesus Christ.

Matthew, Mark, Luke, and John all take place under the law. Jesus was born under the Law. Jesus Died under the Law. His life was offered as fulfillment of the Law. All that Jesus did was in fulfillment of and obedience to the Law.

Table 7 Jesus Under the Law

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<td>Luke 11:42</td>
<td>This is a repeat of the incident in Matthew 23:23</td>
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<td>Abraham gave a tenth (a tithe) to Melchizedek. Recounted as proof that Jesus is superior to the Levites and Priests</td>
</tr>
</tbody>
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4.2.2 Jesus Born Under the Law

Galatians 4:4 establishes unequivocally that Jesus was born under the Law. It reads:

But when the fullness of the time came, God sent forth His Son, born of a woman, \textit{born under the Law}, 5 in order that He might \textit{redeem those who were under the Law}, that we might receive the adoption as sons. (Emphasis mine)
This passage establishes two things. First, it clearly states that Jesus was born under the Law. It also points out that those whom Jesus came for were under the law as well. And who did He come for? Apparently it was for the Jews (John 1:11) who rejected Him.

The gospels are the narratives of Jesus’ time on Earth. And as such, by definition they take place under the Law, not under grace. Jesus’ reference to the appropriateness of tithing was made in the context of the Law. When he said “…you tithe…and so you ought…” it was said in the context of the Law still being in force. Of course, at this point, the question should be asked: Where were the tithes and offerings taken? Looking back at what the Bible speaks of earlier (Section 2.2.3.1), they were taken to the temple storehouse (for the support of the Levites and the priests, as also re-established by Nehemiah (Neh 13).

Hebrews 7:2 through 9, certainly a part of the New Testament, discusses tithing. However, this discussion is in the context of what happened in the Old Testament between Melchizedek and Abraham, and is used as an argument with the Hebrews not to prove the continued validity of tithing, but to demonstrate that Jesus is superior to the priesthood, the Levites and the entire temple system which included tithing.

Aside from the Gospels and the discussion in Hebrews, the New Testament makes no mention of tithing. It certainly speaks of giving and giving generously. But that process is never tied to tithing. In fact, the standard for giving in the New Testament appears to be quite different from the standard in the Old Testament.

An interesting thing appears to have happened in the Old Testament. There is no call to give money to anyone. The closest act is to lend a fellow Hebrew money and be willing to dismiss the debt at the coming of Jubilee. Additionally, a portion of the tithes were used to take care of the widows, the orphans, and strangers in the land. But there are few instances of personal, "freewill" generosity. Even the generosity shown to Ruth in leaving grain to glean was directed by the Law, not Spirit-led.

4.2.3 The House of the Lord

As beautiful and as breath taking as some of the structures we see around us may be, can we say that the church buildings are Houses of the Lord, or the Lord’s houses? I suggest that they are not.

Throughout the Old Testament, the phrase “House of the Lord” and other similar phrases, consistently refer to the tabernacle (the Tent of meeting) or, later, the temple in Jerusalem. The one exception is Jacob referring to a spot on the earth where he had an experience with God. But at that point, there was no tabernacle and no temple.

After the gospels (remembering that they are a part of the Law), the House of the Lord, the temple, the Lord’s House, is not discussed (the obvious exception being the
narrative references to the temple in Acts, before the temple was torn down). There is however, the mention of another temple, a new temple. In fact, over and over again, a new temple is spoken of in the New Testament. Paul is one of the first to connect the church, the body of Christ, with a temple. In 1 Corinthians 3:16 he says:

Do you not know that you are a temple of God, and that the Spirit of God dwells in you?

In Ephesians, verses 21 and 22 he says:

21 in whom the whole building, being fitted together is growing into a holy temple in the Lord; 22 in whom you also are being built together into a dwelling of God in the Spirit

Again, we are being built into a dwelling of God. We are the temple. We, the body of Christ, are the temple of God, the house of God. Again, in 1 Peter 2:5, the apostle Peter says:

5 you also, as living stones, are being built up as a spiritual house for a holy priesthood, to offer up spiritual sacrifices acceptable to God through Jesus Christ.

We are the temple and, as an added note, we are the priesthood offering up spiritual sacrifices.

And again in 2 Cor 6:16 Paul points out that

…we are the temple of the living God; just as God said,
    “I WILL DWELL IN THEM AND WALK AMONG THEM;
    AND I WILL BE THEIR GOD, AND THEY SHALL BE MY PEOPLE.

Ephesians 2:20 - 22 adds to the weight of evidence. In it Paul says:

20 having been built upon the foundation of the apostles and prophets, Christ Jesus Himself being the corner stone, 21 in whom the whole building, being fitted together is growing into a holy temple in the Lord; 22 in whom you also are being built together into a dwelling of God in the Spirit.

The temple, that building constructed by Solomon, rebuilt by Ezra, and built again by Herod, is no longer the place that God inhabits. Instead, He now resides in the Church universal, and in each of us. Peter says that spiritual sacrifices are offered in the temple built of living stones (us). He states that God dwells in us. We are the temple. There is no single House of God anymore. There is no physical temple or building that now
serves the purpose of the temple from the Old Testament. There are no physical structures that can rightfully called the house of God. Remember, according the references in the Old Testament, God provided very detailed specifications on the establishment of His house.

There is never a reference to the Lord’s house as a structure in which Christians worship. Is there any exegetical authority to make the House of God (and its variations) equal to the building in which a church meets? I would suggest not. No place in the New Testament (when there is no temple) is there any indication that the church gave any special considerations to the building in which they met. In fact, time after time, the text shows the complete lack of consideration for the building. The following table lays out the references to the church and how the word was used.

Table 8 References to the Church as the People

<table>
<thead>
<tr>
<th>Verse Reference</th>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acts 5:11</td>
<td>Great fear came upon the whole church</td>
</tr>
<tr>
<td>8:3</td>
<td>Saul went against the church, going from house to house.</td>
</tr>
<tr>
<td>9:31</td>
<td>The church enjoyed peace</td>
</tr>
<tr>
<td>12:1</td>
<td>Herod laid hands on those who belonged to the church</td>
</tr>
<tr>
<td>14:23</td>
<td>Appointed elders form them in every church</td>
</tr>
<tr>
<td>14:27</td>
<td>And when they gathered the church together</td>
</tr>
<tr>
<td>Rom 16:1</td>
<td>…a servant of the church which is at Cenchrea that is in their house</td>
</tr>
<tr>
<td>Rom 16:23</td>
<td>…host to me and to the whole church, greets you,…</td>
</tr>
<tr>
<td>1 Cor 10:32</td>
<td>Give no offense either to Jews or to Greeks or to the church of God.</td>
</tr>
<tr>
<td>1 Cor 11:18</td>
<td>For, in the first place, when you come together as a church…</td>
</tr>
<tr>
<td>1 Cor 14:4</td>
<td>…but one who prophesies edifies the church</td>
</tr>
<tr>
<td>1 Cor 14:35</td>
<td>…it is improper for a woman to speak in church</td>
</tr>
<tr>
<td>1 Cor 15:9</td>
<td>…because I persecuted the church of God</td>
</tr>
<tr>
<td>2 Cor 1:1</td>
<td>…to the church of God which is at Corinth with all the saints who are throughout Achaia</td>
</tr>
<tr>
<td>Eph 5:29</td>
<td>…but cherishes it, just as Christ also</td>
</tr>
</tbody>
</table>
Never is the church referred to as having a single location. But rather, it is always referred to as the people that make up the organization.

When the temple was destroyed in 70 AD, there was nothing physical with which to replace it.

4.2.4 Offerings

Over and over again, when going between the Old Testament and the New, it seems that the physical under the Law in the Old Testament is fulfilled under grace in the New Testament. In fact, in Colossians 2:17 God states explicitly that the happenings of the Old Testament are “…things which are mere shadows of what is to come; but the substance belongs to Christ.” I suggest that the offerings specified in the Old Testament were merely pointers to Christ and His offering as well as us and our offering to God.

Ephesians 5:2 begins to spell this out by stating that Jesus “…gave Himself up for us, an offering and a sacrifice to God as a fragrant aroma.” And again in Romans it says that Jesus served “…as and offering for sin.” (8:3). And yet again Hebrew 9:4 says that Jesus “…offered Himself without blemish to God.” Notice that the descriptions of Jesus (with out blemish, sin offering, sacrifices) track very closely with the wording used to describe the offerings in the Old Testament.

But the offerings are not limited to Jesus. Just as sin offerings were not the sole purpose of the offerings, neither is Jesus the only one who can make an offering. Paul, the Chief Apostle, states that he was “…being poured out as a drink offering upon the sacrifice of service or your faith…” He was an offering poured out upon a sacrifice. Everything above the tithe? Surely the very concept of an offering is more significant than that?

Heb 12:28 forces us to look within ourselves when it tells us to “…show gratitude, by which we may offer to God an acceptable service with reverence and awe…” And finally, Peter, the Rock, tells us that we “…as living stones, are being built up as a spiritual house for a holy priesthood, to offer up spiritual sacrifice acceptable to God through Jesus Christ.

So even though we are not called to offer the sin offering, the wave offering, or the other specific offerings discussed in the Old Testament, they do speak beautifully of what God has called us to do today, in this society, in service to our God.
4.2.5 The Storehouse

Not to dismiss it too casually, but since there is no longer a structure, any physical building in which God dwells, since there is no longer a temple, the very concept of a storehouse is destroyed.

4.2.6 Jacob

Throughout the Old Testament and the New, Israel is referred to as Jacob. There appears to be no connection between Jacob and the church. God’s character is certainly amply demonstrated in His dealings with Israel. The Christian can certainly develop applications in personal behavior, in ethics, and a host of other categories. But we are not Jacob nor are we to be equated to Jacob.

The requirements laid on Jacob are not applicable to the Christian. The rewards offered to Jacob are not available to the Christian. As stated earlier, the Christian is not promised land, nor power among the nations. Instead we are told that we are sojourners and are to be reviled by the nations, not blessed.

4.2.7 Nation

Many of the promises made to Jacob as a nation are not applicable to the Church. The Church will never be considered blessed by the nations. We will be, as stated in the New Testament, reviled, persecuted, and generally hit on they the rest of the world. A previous section discussed the condition we are to expect in this world. We will never, as a nation, rule over other nations. We will rule in the heavens.

4.2.8 Statutes

While all scripture is inspired by God and good for discipline and training in righteousness, it should be fairly obvious that not all scripture is equally applicable, or applicable in the same way. The sacrificial laws given to Moses, for instance, may tell us something of the character of God, but it can’t truly be said that we are in anyway obligated to follow them in our worship of God. They speak to us more of the promised sacrifice of Jesus Christ.

Likewise, the place and function of the Levites and the Priests is not directly applicable to us as Christians. But they do provide us with some insight to the requirements God may place on us in living our lives for Him (the idea of being holy, not necessarily perfect.) So again, all scripture is inspired and all scripture is, in one way or another applicable to the Christian. But not all scripture is applicable in the same way or to the same degree.
All Scripture speaks of Jesus Christ and the work He did on our behalf. May God be forever praised for that work!

5. Spirituality

When we take the promises and commands given to the Israelites in the Old Testament and attempt to apply them to us as they applied to the Israelites, we run the serious risk of failing to grow as Christians. The Israelites were given specific promises with specific physical blessings promised. We, on the other hand, have been given promises that are primarily spiritual. We are told that when our bodies are destroyed, we have a house not made with hands, eternal in the heavens. We are told that we will grow in our tribulations, that our trials will develop us, that all things work together for our good, to conform us to the image of Christ.

When we claim as ours the promises God made to the Israelites, we then have to determine how to reconcile the contradiction between what we as Christians are promised and what the Israelites were promised. And as shown in Table 6 the two are difficult, if not impossible to reconcile.

So what are the differences between Israel and the Church? Many were pointed out in Table 6. A summation of the differences is the fact that we are operating in a completely different environment than the Israelites did. They grew up (individually and as a nation) under the law. And the purpose of the law was to prepare them (individually and as a nation) for the Messiah and the period of grace He was to implement (Galatians 5:24, 25).

So what is the difference between operating by the Law and operating by grace? Several places in the Old Testament make it clear that even under that economy the just lived by faith. Habakkuk 2:4 states that the righteous sill live by his faith. The law did not save a person (not by works). All they did was train the people to understand that God's character is such that we can never hope to attain it and thus, depending on God for righteousness was all they could do.

Under grace (as opposed to law), that preparation has been made and the nation refused to act on what they learned. They rejected, as a nation, the way of grace and clung to the law as an end in itself.

Under the old economy, the believers did not have the Spirit indwelling them as we do. They were not, as a people, filled with the Spirit. They did not, as a people, have the option of being filled with the Spirit on a constant basis (Eph 5:18 – we are commanded to keep on being filled with the Spirit).

Being filled with the Spirit can also be looked at as being controlled by the Spirit, being controlled by the Spirit, being willing to do whatever God would have me to do.