

A vast field of golden wheat stretches towards a horizon where the sun is setting. The sky is filled with dramatic, dark clouds, and the light from the sun creates a warm, golden glow across the entire scene. The wheat stalks are in sharp focus in the foreground, showing their texture and color.

What Does the Bible Teach About Tithing?

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Why Tithe in Today's World?

Does tithing teach timeless principles and lessons even in today's modern world? You need to understand God's perspective on this vital issue.

Today we live in a world that cries out for answers to deep-seated and often intractable problems. Ours is a selfish and materialistic age that desperately needs spiritual direction. Most people, however, earmark nearly all of their physical resources for acquiring material goods and services to make life better for themselves and their offspring.

Yet God asks for a different approach from those He is calling. He asks us to recognize the importance of *spiritual* needs and values as well as physical needs. God wants us to communicate priceless spiritual knowledge to a darkened and deceived world.

The purpose of the Church today

God is working out His marvelous plan in which all humanity will be given the opportunity to receive eternal life beyond the grave. Only the teachings and spiritual values of God can fill the aching spiritual and emotional void that plagues humankind today.

Jesus Christ commissioned His servants to take the gospel to the whole world, to reach every nation with the wonderful truths He has revealed and to instruct those God calls in His way of life (Matthew 24:14; 28:18-20). Therefore His Church still has an enormous work to do.

Over the past century the information media—publications, radio, television and, more recently, the Internet—have played important roles in enabling the Church to pursue its mission of preaching the gospel. The Church has been faced with the question of how God wants His work to be financed. By carefully and conscientiously examining the Bible as a whole, we find ample evidence that a consistent financial method is addressed in the pages of Holy Scripture. That method is tithing.

What is tithing? The word *tithe* comes from an Old English word meaning “tenth.” Tithing, then, is merely the practice of “tenthing,” or simply giving back to God 10 percent of one’s increase (see Leviticus 27:32). Tithing is simply a form of giving, which is a godly practice (Matthew 19:21).

Let’s address some important questions: Should you as an individual

tithe? What is the scriptural basis for the practice? And, perhaps most important, in what spirit and attitude should you tithe? Let’s now examine some key scriptures.

Tithing is a form of worship in which we show God respect: “Honor the LORD with your possessions, and with the firstfruits of your increase; so your barns will be filled with plenty, and your vats will overflow with new wine” (Proverbs 3:9-10).

We need to understand this important facet of our relationship with God. We need to ask ourselves whether our actions reflect the attitude, “I will give Him my heart, I will give Him my praise, I will give Him thanksgiving, but I will not give Him financial support for His work.”

Tithing in biblical history

Before the Israelites entered the land God promised to give them, He told them: “All the tithe of the land, whether of the seed of the land or the fruit of the tree, is the LORD’s. *It is holy to the LORD*” (Leviticus 27:30, emphasis added throughout).

What gave God the right to claim 10 percent of everything they produced from the land? His claim was and still is based on a simple and an often-overlooked truth: He owns everything!

This fundamental premise is repeated in the Bible. “The earth is the LORD’s and all its fullness, the world and those who dwell therein” (Psalm 24:1; compare Exodus 19:5; Job 41:11). The tithe is simply the divinely ordained *degree* to which He expects us to honor Him and to acknowledge that He gives *everything* to us by giving a 10th back to Him.

The first account in the Bible of this ancient practice is found in Genesis 14:18-22. Abraham, after his defeat of four kings, tithed on the spoils of the war to Melchizedek, the priest of God Most High. Abraham obviously understood that tithing was an appropriate way of honoring God with one’s physical possessions.

This example shows several important principles we can apply today. Abraham, whose exemplary life of service and obedience to God caused God to describe him as the father of the faithful (Romans 4:11), tithed willingly as an act of great humility. He showed respect and reverence for God, and to Melchizedek, who was both “king of Salem” and “priest of the Most High God” (Hebrews 7:1).

This was actually an appearance of Jesus Christ before His human conception and birth (see our free booklets *Who Is God?* and *Jesus Christ: The Real Story*). He still serves in this royal and priestly office today (Hebrews 6:20), and to tithe is to show Him appropriate honor.

This example also demonstrates Abraham’s enormous personal integrity and character. He chose to keep his promise to God rather than give

in to the temptation to use the spoils of his victory for himself (Genesis 14:22-23). Abraham understood the premise for giving a tithe to God: He is Possessor of heaven and earth (verse 19). Abraham recognized that he was blessed by God Most High, who made his victory and all his blessings possible.

Human shortsightedness

We human beings tend to think that what we possess is because of our human efforts. God recognizes this tendency in us and told Moses to warn the Israelites not to think to themselves, “My power and the might of my hand have gained me this wealth.” Instead they were to “remember the LORD your God, for it is *He* who gives you power to get wealth” (Deuteronomy 8:17-18). They were to serve God “with joy and gladness of heart, for the abundance of everything” (Deuteronomy 28:47).

Tithing is, first and foremost, an act of worshipful recognition of God as the source of our existence and all blessings and providence. Jacob, in following the example of his grandfather Abraham, recognized this. When God reconfirmed to him the promises He had made to Abraham, Jacob promised God that “of all that You give me I will surely give a tenth to You” (Genesis 28:20-22).

The practice of tithing was later incorporated into the covenant with Israel as a written and codified law. The tribe of Levi, which was not given an inheritance of land from which the Levites could derive increase (Numbers 18:23), was to receive God’s tithe of the agricultural produce in return for their ecclesiastical service to the nation. The Levites, based on what they had received in tithes from the people, in turn tithed to the priestly family of Aaron (Numbers 18:26-28).

Over the years that followed, payment of the tithe was carelessly neglected, with devastating consequences. By Nehemiah’s day the whole system of godly worship had crumbled and decayed. Temple worship and observance of the Sabbath were seriously compromised (Nehemiah 13). Because there was no financial support for the Levites, they had returned to their fields to support themselves (verse 10). God’s system of worship was all but abandoned.

Nehemiah recognized that restoring the tithe was crucial to restoring godly worship. He strongly corrected the nation for its failure to tithe (verses 11-12) and restored the practice of tithing (Nehemiah 10:37-38; 12:44), which in turn enabled the Levites to carry out the work of God that they had originally been designated to perform (Numbers 18:21).

Today the practice of tithing plays a vital role in the overall system of godly worship within the Church. It encourages reliance on God. It encourages us to properly evaluate the use of all our physical resources and thus

ensures a more balanced and proper approach in our relationship with God. Neglecting to practice tithing will negatively impact a proper, biblical system of worship with far-reaching consequences both for ourselves and the Church.

Malachi 3:8-10 provides another example of how God views a failure to tithe diligently. Written near the time of Nehemiah’s struggle to set the nation of Judah aright, the context shows this also has an end-time application. In this passage, God corrects the nation in the strongest terms. Failure to tithe, He tells the people, is tantamount to *robbing* Him, and the disobedient are in danger of serious consequences.

Yet God also promises that renewed obedience in tithing will result in a blessing from Him—so abundant that “there will not be room enough to receive it.” God is serious about His laws and His commitments to us and, of course, about our commitments to Him.

Tithing in the New Testament

When we come to the New Testament and the experience of the early Church, we should consider several important points. First, the emergence of the Church did not herald a radical departure from the practices of the nation of Israel. Not until several decades after the founding of the New Testament Church does the book of Hebrews record a clarification of the impact the new spiritual administration of Christ had for the Church and the existing priesthood. Even here it is apparent that most laws relating to Israel were not *annulled*, but were sometimes different in their *application*.

For decades the Church was regarded by the gentiles as merely another sect of the Jews, but one that believed in the divinity of Jesus Christ. The Church is the spiritual equivalent of physical Israel and is even called “the Israel of God” (Galatians 6:16). Because of physical Israel’s lack of obedience, the opportunity for salvation for that time was extended beyond this people and offered to others—those who would be called into the Church from all nations (Matthew 21:43; 1 Peter 2:9-10). This new *spiritual nation* would provide the obedience God desired, through a converted heart.

No sharp break in application of laws and principles from the Old Testament came about when the Church began. Indeed, the New Testament had not yet been written, and it is acknowledged that the Church was “built on the foundation of the apostles and prophets, Jesus Christ Himself being the chief cornerstone” (Ephesians 2:20).

The teachings and specific examples from the Old Testament, we are told, were written for the benefit of the New Testament Church (Romans 15:4; 1 Corinthians 10:11)—so we should pay close attention to them. In a prophecy of the time setting of Christ’s second coming, we are admonished to “remember the law of Moses, My servant” (Malachi 4:4). It was

God Himself who gave His law for Israel through Moses. That law and the proper application of its principles have continuing relevance for members of God's Church.

Instruction from Jesus Christ and the apostles

Jesus Himself clearly upheld the practice of tithing. In a scathing rebuke of hypocritical religious leaders, He said: "Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, *without leaving the other things undone*" (Matthew 23:23). As recorded here, only days before His death Christ plainly confirmed that tithing should indeed be practiced, along with sincere adherence to the "weightier" spiritual matters the scribes and Pharisees were obviously neglecting.

The Israelites supported the tribe of Levi for its service at the temple by giving the Levites God's tithe. This support provided the means for Israel to worship God and be taught according to His will. Since for all practical purposes God's message of salvation was no longer preached by the Levitical priesthood, this responsibility now fell to the New Testament Church. The followers of the gospel message gave monetary and other aid to Jesus, to His disciples and, later, to other laborers in the Church to support them in doing the work Christ had given His Church to do. Examples of such support, and principles relating to it, are found in New Testament passages such as Luke 8:3, 10:7-8, 2 Corinthians 11:7-9 and Philippians 4:14-18.

The book of Hebrews describes a change in administration as the New Testament Church—the spiritual temple of God (1 Corinthians 3:16; Ephesians 2:19-22)—replaced the physical temple in importance. Money was now given to the New Testament apostles (see Acts 4:35-37).

Tithing abolished in Hebrews?

Hebrews 7 first relates how Abraham gave tithes to Melchizedek, king of Salem and God's priest. Again, this was the preincarnate Jesus Christ—as can be seen from the description of Him and His titles in this passage. With the later establishment of Israel as His nation, God established a different priesthood, and tithes were given to the descendants of Levi, who served as this new priesthood (verse 5). As the administration changed, the recipients of the tithes also changed. The book of Hebrews demonstrates how the practices and principles relating to the physical temple, sacrifices and priesthood now apply to the new High Priest, Jesus Christ (verses 22-28).

Far from this section of Scripture stating that tithing is abolished, its thrust is primarily to support the return to a priesthood "according to the order of Melchizedek" (verses 15-17). This priesthood of Jesus Christ is

vastly superior to the priesthood of Levi in every way. It necessitated a "change of the law" (verse 12) relating to the priesthood, because the law God gave by Moses to Israel included no instruction regarding a High Priest coming from Judah (verses 13-14).

This change of the law had to do with a change in administration. It meant that the administration of tithing would change with this change in priesthood—from that of Levi to that of Melchizedek (Christ). Thus members of the Church today continue to tithe even though the Levitical priesthood has ended, just as Abraham tithed to Melchizedek *before* the priesthood of Levi was established.

Paul drew on an analogy to demonstrate that, as those ministering in the temple were supported by the offerings given at the temple, so those ministering in the Church should receive support from the Church. "Even so the Lord has *commanded* that those who preach the gospel should live from the gospel," he wrote (1 Corinthians 9:13-14).

A matter of faith

When you tithe you are aligning your attitude and actions with universal principles originating with God, the great Giver (Matthew 10:8; 19:21; 20:28; Luke 6:38; 12:32; Acts 20:35). Tithing reflects the unselfish, giving nature of our Creator and Provider. He wants us to share His same mind of willing and cheerful giving (2 Corinthians 9:6-8). Through tithes and offerings, we honor God while supporting the physical means of preaching the gospel. Jesus Christ said, "It is more blessed to give than to receive" (Acts 20:35).

So it should be noted that anyone who tithes should do so willingly. Although God equates withholding tithes with robbing Him (Malachi 3:8-10), He does not force anyone to tithe. As with all obedience to God's laws, whether we tithe or not will always be based on our own decision. The Church today is not under the Levitical administration of Israel. Under that administration tithing related to a physical nation.

Today the Church is a spiritual organism, a borderless community of believers scattered throughout many nations. Now, as was the case with Abraham, no humanly legislated penalty is imposed if we do not tithe. Rather, failure to tithe incurs its own penalties. First it diminishes our potential for effective service and responsible stewardship in God's eyes (Luke 16:10). Then we miss out on both the physical and spiritual blessings God promises to those who give willingly (Luke 6:38). Further, we can also bring a curse on ourselves (Malachi 3:8-10).

Making a decision to tithe is a matter of faith. For most of us just the necessities of life consume almost all of our income. Stepping in faith to tithe—and in this way supporting the work of God of preaching the gospel

and nourishing the Church—is a scriptural obligation none of those called by God can afford to neglect. But God will surely bless those whose faith is actively backed up by good works. And they will be active participants in the most important enterprise on earth, that of proclaiming the wonderful news of the Kingdom of God to this chaotic and war-weary world.

Tithing is a universal principle not restricted to a particular covenant. It is one that relates to each of the major administrations of God as He has worked with people throughout the centuries. Tithing applies to all people today. God defines the basics of how we are to worship Him, and honoring Him with a portion of the increase He gives us is clearly a part of the worship He commands.

Deepening our relationship with God

Our faith to tithe is founded in the realization that God owns everything, including ourselves, and that we recognize Him as both our Creator and the great Giver of all good things.

In giving back to God a 10th of our increase, we enter into a special relationship with our Creator and owner. We dedicate ourselves to serving Him and financially supporting Christ's commission to preach the gospel and nourish the Church. In return God promises to bless us. Tithing, then, is an intensely personal matter between you and God—a way of demonstrating the depth of your commitment to, and relationship with, Him.

God devised the practice of tithing so we can learn to give of our possessions to further His interests on earth. By tithing we express appreciation to God in a small but tangible way for the abundance of His possessions that He allows us to use for our material benefit. Finally, we learn to become, as He is, a giver of what we have for the benefit of others.

We see tithing, then, as the opposite of a selfish approach to life. God stands prepared to support this generous approach by, in turn, blessing us in a variety of ways. He invites all to take Him up on His promise: “‘Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,’ says the LORD of hosts, ‘if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it’” (Malachi 3:10).

How Is the Work of God Accomplished Today?

Jesus Christ gave His Church a commission in which each member has a vital part to play. How is that mission being carried out in our modern world?

Did you know that Jesus Christ personally began a special work that has endured for almost 2,000 years? He immersed His physical life in firmly establishing that work. Once, because He had been too busy to eat, He told His disciples, “My food is to do the will of Him who sent Me, and to finish His work” (John 4:34, emphasis added throughout). Later He established His Church to continue that sacred mission.

What is that “work,” and how is it sustained in today’s chaotic world?

The work of the Church has two primary aspects. First, the Church is commissioned to announce to humanity *the incredible significance of Jesus Christ’s second coming*. Most people can see that our world is filled with problems that defy human solutions. But few people understand how the returning Jesus Christ will solve these dilemmas of humankind. He has commissioned His Church to *make that knowledge available* to a confused world.

The world’s best news

Just before He ascended to heaven, Jesus told His apostles, “Go into all the world and *preach the good news* [His gospel] to all creation” (Mark 16:15, New International Version). Earlier He had told them that “*this gospel of the kingdom will be preached in all the world . . . and then the end will come*” (Matthew 24:14).

Do you realize why this *good news*—the gospel of the Kingdom of God—is so wonderful? You need to know! Otherwise it will be impossible for you to understand the primary message of the Bible.

This gospel—the good news announcing the coming Kingdom of God—was the focus of Christ’s ministry (Mark 1:14-15). It is an *incredibly positive message* filled with hope and purpose for humanity. It also explains why confusion and heartaches permeate the world. And it does not neglect the wonderful truth of Christ’s atoning death for mankind.

But at His return Jesus Christ will begin to fulfill the wonderful promises we read about in biblical prophecies—promises to solve the horrible human problems we face. Peter tells us that “the Lord is not slack concerning His promise . . . but is longsuffering toward us, not willing that any should perish but that all

should come to repentance” (2 Peter 3:9). That is what the work of the Church is all about—teaching human beings the truth of God to make true repentance possible and to share the hope of a brighter future.

Jesus Christ will return to earth and teach the nations God’s ways (Micah 4:1-2). Then “nation shall not lift up sword against nation, neither shall they learn war any more” (verse 3). Peace and security will finally blanket the entire earth.

No event in the history of mankind is more important to its well-being than the second coming of Jesus Christ. Therefore, the Church is to explain to the world just how essential His second coming is.

The Church, however, is also commissioned to thoroughly *teach* the ways of God to those who will heed the call to repentance. Jesus told His apostles to “make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, *teaching them to observe all things that I have commanded you*” (Matthew 28:19-20).

It is not enough just to tell humanity that this wonderful time is coming. Work in preparation for His Kingdom must be accomplished now. Some will be nurtured and trained to aid Christ when He returns. Notice how Jesus plans to use those who have been thoroughly taught and trained in the ways of God: “To him who overcomes I will grant to sit with Me on My throne” (Revelation 3:21).

John says: “Blessed and holy is he who has part in the first resurrection . . . They shall be priests of God and of Christ, and shall reign with Him a thousand years” (Revelation 20:6). As Christ’s assistants, they will instruct the world in the ways of God. “For out of Zion shall go forth the law, and the word of the LORD from Jerusalem” (Isaiah 2:3). As a result, “the earth shall be full of the knowledge of the LORD as the waters cover the sea” (Isaiah 11:9).

That is why the work of the Church is so important today. Not only is it proclaiming a message of hope that Jesus Christ will bring world peace in His Kingdom, but it is also preparing those who will assist Him in bringing righteousness to the earth!

A mission based on giving

Gospel means simply “good news.” That is why the United Church of God, publisher of this booklet, produces a magazine named *The Good News*. Through it we bring our readers knowledge that contrasts the ways of “this present evil age” (Galatians 1:4) with the wonderful promise of “the world to come” (Hebrews 2:5).

Have you ever wondered how we are able to offer all our publications free?

Our approach was laid out by Jesus Christ long ago. He said, “Freely you have received, *freely give*” (Matthew 10:8). Paul said, “I preached the gospel of God to you *free of charge*” (2 Corinthians 11:7). How was this possible? Paul had expenses. His travels cost money. Yet he never charged the general public

of his day for his work in preaching the gospel.

The key lies in yet another responsibility that God gives to His people. Long ago, God called Abraham and promised him, “In you all the families of the earth shall be blessed” (Genesis 12:3). God gave Abraham blessings so He could *use him in blessing others*. That is the way God works, and that is what has allowed His servants to freely disseminate His truth without charge to those who will receive it.

God has always made sure that those who surrender their lives to Him, as Abraham did, would be able to bear the cost of carrying out the work they do on His behalf. Paul put it this way: “And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work” (2 Corinthians 9:8).

God, by His very nature, gives. Those who are converted and become like Him also become a giving people. They want to serve others and participate in the work Christ has given to His Church. They take that commission to the Church seriously.

Abraham practiced a principle that God later included in His law when He entered into a covenant with ancient Israel. When Abraham met with Melchizedek, the “priest of God Most High,” Abraham “gave him a tenth of everything” (Genesis 14:18, 20, NIV).

Abraham’s grandson, Jacob, continued this practice. “Then Jacob made a vow, saying, ‘If God will be with me, . . . of all that You give me I will surely give a tenth to You’” (Genesis 28:20-22).

These men of God practiced the principle of tithing—giving God a 10th of their income. Later, when Jacob’s descendants became the nation of Israel, God used tithing to finance the service of the priests, the nation’s spiritual leaders. He told Israel, “A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD” (Leviticus 27:30, NIV).

Jesus Christ supports tithing

In the time of Jesus Christ, He commended the Pharisees’ obedience to the law concerning their practice of tithing. But their failure to apply the law’s instruction to be considerate of others made them hypocrites. Jesus said, “Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cummin” (Matthew 23:23, NIV). In this they were careful to obey.

Continuing in the same verse: “But you have neglected the more important matters of the law—justice, mercy and faithfulness.” Here they were careless. “You should have practised the latter, without neglecting the former.” Jesus taught that tithing should not be neglected by obedient servants of God. He tells us clearly that tithing is a practice we should follow.

Today those who support the work given to the Church live by faith just as did the patriarchs of old. In fact, Paul speaks of the true disciples of Christ as “those who are of the faith of Abraham, who is the father of us all” (Romans 4:16).

That is why they have the courage to support this work of God today. They believe in the Bible. They practice tithing because they have faith that God will supply their needs. They believe Jesus when He said, “Therefore do not worry, saying, ‘What shall we eat?’ or ‘What shall we drink?’ or ‘What shall we wear?’ . . . But seek first the kingdom of God and His righteousness, and all these things shall be added to you” (Matthew 6:31-33). They know God will provide for their own needs if they become partners with Him in doing His work.

How the work of the Church expands

After preaching for 3½ years Jesus was left with only a few who remained loyal after His crucifixion (Acts 1:15). But He had already explained how they could expand their effectiveness. He said to His disciples: “The harvest truly is plentiful, but the laborers are few. Therefore *pray the Lord of the harvest to send out laborers into His harvest*” (Matthew 9:37-38).

Jesus made it clear to His disciples that sending laborers into the harvest is God’s work. Only God the Father can draw new laborers to repentance and give them the faith to become part of the work Jesus began. At the same time, Jesus assured them that God would do that very thing.

When Peter preached a powerful sermon showing that Jesus is the Messiah (Acts 2:2-4, 14, 22-36), “those who gladly received his word were baptized; and that day about three thousand souls were added to them” (Acts 2:41). In one day the labor force of the Church was dramatically expanded. After that “the Lord added to the church daily those who were being saved” (verse 47).

Coworkers in the mission of the Church

Not every laborer was formally ordained. Paul speaks of many who helped in various ways, including two women who struggled beside him “in the work of the gospel, together with Clement and the rest of my co-workers, whose names are in the book of life” (Philippians 4:3, New Revised Standard Version).

These people supported Paul’s efforts in many ways. For instance, Paul commends the Philippians for their generosity in supporting his work in other areas. He wrote: “For even when I was in Thessalonica, you sent me aid again and again when I was in need . . . I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God. And my God will meet all your needs” (Philippians 4:16-19, NIV).

The offerings of these Christians supported the work of God that was being done through the apostle Paul.

So it is today. The United Church of God proclaims the truth of God through the spoken word as well as written media such as *The Good News* magazine, its *Bible Study Course*, many invaluable booklets and a vast amount of material on the Internet. Church members actively participate by several means, including their heartfelt prayers and contributions to meet the expenses of this vitally important mission.

It is the commitment of these and other laborers in the Church of God that allows the mission of the Church to continue almost 2,000 years after Jesus started it. It is because of this kind of commitment that others can receive *The Good News* and other literature free of charge.

As Jesus himself said: “It is more blessed to give than to receive” (Acts 20:35). His true disciples are convinced that He meant it when He said, “*Freely you have received, freely give.*” Christ is using the combined efforts of dedicated coworkers to keep the mission He gave to His Church alive and functioning today.

Does the Bible Describe More Than One Tithe?

How many tithes are mentioned in the Bible? What are the purposes for the tithes described in God's Word?

Many people are surprised to learn that God, in His Word, reveals seven annual festivals (Leviticus 23). These special times of the year have been set aside by the Creator God as “holy convocations” (verses 2-4), sacred meetings or gatherings at which God’s people are to assemble together. Like the weekly Sabbath, God set apart these festivals as sacred to Him.

God shows us in His Word that these holy festivals are times dedicated for group worship and abstention from normal work. They serve to enlighten God’s people regarding His marvelous plan of salvation for all mankind. They are reminders of God’s intervention for His people and foreshadow significant events in the fulfillment of His divine plan (Colossians 2:16).

God’s people have observed these feasts from ancient times. Jesus observed them during His lifetime (Luke 2:40-43; John 7:37), and His apostles and the early Church of God continued to do so after His death and resurrection in obedience to God’s commands (Acts 2:1; 12:2-4; 18:21; 20:16; 27:9; 1 Corinthians 5:8).

The Bible records that on several occasions—when a righteous leader led the people of God back to Him out of periods of deception and neglect in their relationship with Him—God’s festivals were zealously observed as a prominent part of that spiritual reformation (2 Chronicles 30; Ezra 3, 6; Nehemiah 8).

Bible prophecy shows that the time is coming when God will see to it that the inhabitants of the earth are brought to the point of obediently observing His festivals (Zechariah 14:16-19). (For a thorough explanation of the significance of these days, be sure to request your free copy of the booklet *God’s Holy Day Plan: The Promise of Hope for All Mankind*.)

Once we come to see the need to observe these festivals as God commands, a question naturally arises: Where do we get the financial resources to attend them?

The gathering together of God’s people for group worship often involves significant expenses: temporary lodging, meals, transportation and the cost of providing a suitable place to hold worship services. Does God give instruction on how these festival expenses should be paid? Indeed He does. God gives instruction regarding a tithe of one’s annual increase to be used for festival observance. Let’s examine the Scriptures to understand this.

A tithe for the work of God

Elsewhere in this publication we explain from the Scriptures the first tithe. The first tithe, which is holy to God, is used to finance the mission of the Church of spreading the gospel and caring for those God calls to be a part of the Church. As was noted, this tithe is to be given by God’s people so the commission of the Church can be carried out. To withhold it is tantamount to robbery from God (Malachi 3:8).

The first tithe is “holy unto the LORD” (Leviticus 27:30). Under His covenant with Israel, God commanded His people to give His tithe to His representatives at the time, the Levites (Numbers 18:21). God gave the tithe to the Levites to support them in carrying out their commanded role of properly leading the people in worship. The people of the other 11 tribes were not to use this tithe for any personal purposes—it was to be given in its entirety to the Levites.

Jesus affirmed that those who serve God should continue to give this tithe, a 10th of their increase, since it belongs to God and not to them (Matthew 23:23). He confirmed that tithing continues. But now God, through Jesus Christ, is making a “new” and “better” covenant with His people (Matthew 26:28; Hebrews 8:6-13), no longer limited to the physical nation of Israel.

The group God is working with is now expanded to those of all nations, the Church of God, the spiritual “Israel of God” (Galatians 6:15-16; 3:26-28). This change has required administrative revisions, including who should receive His tithe. No longer is it to be given to a physical tribe of Israel, the Levites.

The priesthood was changed (Hebrews 7:12) when Christ was crucified and resurrected to become our High Priest. Now, under the New Covenant, it is understood that this tithe is to be received by those set aside by God as the ministers of Christ for carrying out His work.

A tithe for observing God’s festivals

The first tithe was to be given in its entirety to the Levites. The individual giver was not to use any of it for personal consumption. This is important to keep in mind when we examine God’s further instruction regarding tithing.

Notice that God commanded His people to come as a group to the location He would choose for them to observe the annual holy festivals (Deuteronomy 16:16). In coming to this place, they were commanded to bring their tithes (plural—Deuteronomy 12:6).

One of these tithes, as we have already seen, was set aside entirely and exclusively for the use of the Levites. But God gives further instruction that another tithe (singular) was to be eaten by the individual, but *not* at home. It was to be set aside and consumed at the central festival worship location exclusively during the annual festivals (Deuteronomy 12:17).

This prohibition of personal consumption at home would be unnecessary if there were only one tithe, the “first” tithe already discussed above. God had

already made it clear that the first tithe was to be given in its entirety to the Levites (Numbers 18:21). Yet, in Deuteronomy 12:18, the individual was given the right to eat the tithe being specified as part of his joyous festival observance.

This tithe for personal use in festival observance is an additional or second tithe, quite distinct from the first tithe given to the Levites. In Deuteronomy 14:22-26 God gives further explanation of the purpose of this second, or festival, tithe. It is to be used by God's people to enjoy the physical abundance He provides, at His feasts, as they worship Him and learn to honor and obey Him in a manner that is pleasing to Him and a blessing to them.

The Jewish historian Josephus, who lived about the time of Christ and came from a family of priests, documented the understanding of his time regarding this festival tithe. In *Antiquities of the Jews*, we find the following statement summarizing and paraphrasing God's commandments given through Moses: "Let there be taken out of your fruits a tenth, *besides that which you have allotted to give to the priests and Levites*. This you may indeed sell in the country, but *it is to be used in those feasts and sacrifices that are to be celebrated in the holy city*: for it is fit that you should enjoy those fruits of the earth which God gives you to possess" (Book 4, chapter 4, section 8, emphasis added).

Although the need for physical sacrifices ended with Christ's one perfect sacrifice of Himself, God expects us to continue to observe His festivals, as shown by the practices of the apostles and early Church.

Today the members of the United Church of God, an International Association, understand and observe God's deeply meaningful annual festivals. They also practice the method God has revealed in His Word to finance these observances. Members save a 10th of their annual increase to be able to attend the feasts.

The members who are able also contribute a portion of their festival tithe to defray the costs of the Church in observing these feasts, including providing meeting places and financial assistance for people otherwise unable to afford to attend. They gather in locations around the world to rejoice before God and learn, out of His Word, about His marvelous plan of salvation.

A tithe to care for the poor

We have seen the instructions found in God's Word for the financing of the work of the Church and the observance of God's annual festivals. The Scriptures, however, contain additional financial instruction: how we are to care for the poor. God does not forget them.

Jesus acknowledged that conditions would always be prevalent that would lead to some people being truly poor and in need (John 12:8). But He also said it is more blessed to give than to receive (Acts 20:35). His apostles taught the same, that Christians have an obligation to help others who are truly in need (Galatians 2:10; 1 Timothy 5:3).

The teaching of Jesus and His disciples is a continuation of the commandments found in God's Word regarding the obligation of those more blessed to help those truly in need. Twice in the Scriptures, in Deuteronomy 14:28 and 26:12-13, God gives instruction regarding a tithe that is to be saved and distributed every third year.

The "first" tithe and festival ("second") tithe were to be saved every year. The first was taken to a central place of worship for distribution and the second for consumption (Deuteronomy 12:6, 17-18; 14:22-27). The special tithe of the third year, however, was handled quite differently. It was to be set aside locally and stored within each city or town (Deuteronomy 14:28; 26:12) for the use of the Levites and the poor of the community—the stranger, fatherless and widow.

Historical sources describe three tithes

Josephus, the first-century Jewish historian, clearly states that this tithe collected for the poor was different from the other two: "Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want [i.e., lack]; to women also that are widows, and to children that are orphans" (*Antiquities of the Jews*, Book 4, chapter 8, section 22).

In the apocryphal book of Tobit, which many scholars date to about 200 B.C., the writer states: "I, for my part, would often make the pilgrimage alone to Jerusalem for the festivals, as is prescribed for all Israel by perpetual decree. Bringing with me the first fruits of the field and the firstlings of the flock, together with a tenth of my income and the first shearings of the sheep, I would hasten to Jerusalem and present them to the priests, Aaron's sons, at the altar. To the Levites who were doing service in Jerusalem I would give the tithe of the grain, wine, olive oil, pomegranates, figs and other fruits.

"And except for sabbatical years, I used to give a second tithe in money, which each year I would go and disburse in Jerusalem. The third tithe I gave to orphans and widows, and to converts who were living with the Israelites. Every third year I would bring them this offering, and we ate it in keeping with the decree of the Mosaic law and the commands of Deborah, the mother of my father Tobiel; for when my father died, he left me an orphan" (Tobit 1:6-8, New American Bible).

Seven-year cycles

It is important to note that a seven-year cycle was in place. The seventh year was a year of rest for the land during which no crops were planted (Leviticus 25:1-7, 18-22), so there was no "increase" every seventh year. God promised to provide His faithful people with enough bounty in the sixth year that they could let the land rest in the seventh year. We can conclude, then, that the tithe to be set

aside every third year was actually set aside in years three and six of a seven-year cycle.

Were this not the case, there would be a problem in the 21st year. The two laws (a tithe of the increase every third year, and a land rest with no increase every seventh year) would be in conflict in year 21. The flow of Deuteronomy 14:28-29, dealing with the special tithe for the poor every third year, immediately followed by instructions dealing with the special nature of every seventh year in Deuteronomy 15:1, further indicates that the “third” tithe applies to the third and sixth years of a seven-year cycle.

In modern times the tendency of national governments to institute mandatory taxes for social welfare and care for the poor has led to a dilemma. If the government taxes a person’s income through social security and similar welfare taxes, and uses those funds for the care and maintenance of the poor, is a Christian obligated to pay the special tithe in addition? If we pay taxes for this purpose—at rates far higher than a 10th of one’s increase two years out of seven—must we still set aside a tithe two of every six years, also for the care of the poor?

What about today?

In addressing this question, the Council of Elders, the primary governing body of the United Church of God, has examined the matter and concluded that, when Christians are forced to pay social welfare taxes at high rates common in many countries, it is appropriate to provide relief from such double payments for the same purpose. As an administrative matter, the council has issued the following statement:

“The Council of Elders has resolved that where governments provide programs, the intent and purpose of which is to provide for the needs of those that the biblical third tithe was designed to assist, and that where such programs are funded by an annual rate of taxation greater than the biblical third tithe, members are not obligated to pay what amounts to an additional third tithe to the Church.

“The Council of Elders further resolves that since there will always be members of the Church whose needs will not be adequately provided for by national government social programs, and since the clear example in Scripture is that the Church care for its members in need (Leviticus 19:9-10; Isaiah 58:7; Matthew 25:35-40; Galatians 2:9-10), that those members of the Church who are able are encouraged to contribute to the Church Assistance Fund so that the biblical injunction to care for the needy within the Church can be fulfilled.”

This represents the understanding and application of the third tithe in our day and age by the United Church of God.

Questions and Answers About Tithing

Is tithing voluntary?

Yes, in the sense that everyone who honors God by obeying His instructions does so on a voluntary basis. God never forces anyone to act against his or her will. At the same time, however, He expects us to tithe and equates failure to tithe with robbing Him, explaining that not tithing will bring a curse (Malachi 3:8). So tithing is not voluntary in the sense of something that is optional. Nor does God allow us to arbitrarily decide the minimum amount we should give Him. Through His tithing system He reveals the minimum amount we should return to Him from all He gives us. Since God is our Creator and because everything belongs to Him (Psalm 24:1; Haggai 2:8), He has the right to establish this system of financial support for His spiritual purposes.

Was tithing practiced before God’s national covenant with Israel?

Abraham and Jacob both understood and practiced tithing. Abraham gave a tithe of all the spoils of a rescue mission (Genesis 14:20); and Jacob, upon coming to a closer relationship with God, promised to give God a tithe (a 10th, 10 percent) of the blessings God would pour out on him (Genesis 28:22).

Did the priests and Levites tithe?

God gave a tithe to the Levites for their work in the tabernacle and as an inheritance (Numbers 18:21, 24). From the tithes they received, they were also to pay tithes (verse 26). Among the Levites God selected Aaron and his family to serve as priests (Exodus 4:14; Numbers 3:10). Because Aaron and his family were also Levites, they, too, would have been expected to tithe.

Was tithing just for Israel?

God’s intent was for Israel to be a model for other nations (Deuteronomy 28:1). In Romans 2:6-15 the apostle Paul explains that all nations will be judged by the same law of God. The Christianity of the Bible does not deny that law or its connection with Israel. Instead, those who became part of the New Testament Church were called “the Israel of God” (Galatians 6:16).

Was tithing limited to agricultural products?

In Genesis 14 Abraham recovered people and goods (verse 16). Of these

spoils Abraham gave a tithe “of all” (verse 20; Hebrews 7:2). His tithing was not limited to agricultural products. In 2 Chronicles 31:5 we read that Israel “brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything.”

Since the economy of ancient Israel was predominantly agricultural, this verse appropriately identifies such products. But we should also note that the phrase “the tithe of everything” allows for nonagricultural products. Similarly, Proverbs 3:9 tells us to “honor the LORD with your possessions, and with the firstfruits of all your increase.” God wants us to honor Him with *all* our increase, not just agricultural increase. It is inconsistent to assume that God expected only farmers to tithe while excusing everyone else from this command.

How many tithes are discussed in the Bible?

The Bible explains that tithes (tenths, Leviticus 27:32) were used for three purposes: to support the Levitical ministry (Numbers 18:21), to provide for God’s people to observe His commanded festivals (Deuteronomy 14:22-27) and to help the poor (verses 28-29). Though some have assumed just one tithe was saved and then divided by the individual among these three categories as he saw fit, the Bible’s instructions contradict this assumption.

Numbers 18:21 speaks of God giving the children of Levi *all* the tithes, or tenths, of the increase. If the Levites were only going to receive *part* of a tithe, God would not have promised them 10 percent. God, of course, does not lie (Numbers 23:19; Titus 1:2). Similarly, Deuteronomy 14:23 speaks of a person using a 10th, 10 percent, of his increase for festivals, and Deuteronomy 14:28-29 speaks of 10 percent, every third year, to be used to help those in need. Only three distinct tithes adequately accounts for the different instructions given in these passages.

Is there historical evidence outside the Bible for more than one tithe?

Josephus, a first-century Jewish historian who wrote extensively of Jewish history and customs, twice explains that there was more than one tithe. First, he writes: “Let there be taken out of your fruits a tenth, besides that which you have allotted to give to the priest and Levites. This you may indeed sell in the country, but it is to be used in those feasts and sacrifices that are to be celebrated in the holy city: for it is fit that you should enjoy those fruits of the earth which God gives you to possess, so as may be to the honour of the donor” (Josephus, *Antiquities of the Jews*, Book 4, chapter 8, section 8).

He continues: “Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want [i.e., lack]; to women also that are widows, and to children that are orphans” (*Antiquities*, Book 4, chapter 8, section 22).

Other ancient historical sources, including the Septuagint (mid-second century B.C. Greek translation of the Old Testament) and the Book of Jubilees (a mid-second century B.C. pseudepigraphical work), describe multiple tithes. The later church writers Jerome (ca. 347-420, primary translator of the Latin Vulgate version of the Bible) and Chrysostom (347-407) also taught that the Israelites gave multiple tithes.

How important is tithing to God?

In Malachi 3:8 God says: “Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings.” God says those who refuse to give Him tithes and offerings are *stealing*—breaking one of the Ten Commandments (Exodus 20:15; Deuteronomy 5:19).

Do comments about tithing in the book of Malachi refer to only the priesthood or do they also refer to others?

Some of God’s instruction in the book of Malachi was directed toward the priests (Malachi 1:8) because they had the responsibility of teaching the people God’s law (Deuteronomy 33:8-10; Malachi 2:7). But God did not single out the priests as the only ones guilty of disobedience. In reference to not giving tithes and offerings, God said “this whole nation” was guilty of this sin (Malachi 3:9).

Although the first two chapters of Malachi address sins of Israel at that time, the last two chapters speak of Christ’s second coming and the lake of fire. Interestingly, God’s rebuke concerning tithing is found within this clearly prophetic section. Furthermore, the issues addressed in Malachi (respect for God’s law, faithful teachers, avoiding divorce, paying one’s tithes) were important issues for all Israelites at the time Malachi was written and continue to be important issues for God’s people.

Has tithing been abolished under the New Covenant?

No, it has not. Though some assume that God’s laws have been abolished by the New Covenant, Jeremiah 31:31-33 and Hebrews 8 and 10 all confirm that under the New Covenant God’s laws would be written upon believers’ hearts—not abrogated or done away.

Although the New Covenant included changes from a physical priesthood to the spiritual priesthood of Jesus Christ and the superseding of the sacrifices that pointed toward Him, these adjustments are all documented in the New Testament. Hebrews 7 discusses the change regarding the priesthood. Jesus Christ, a priest according to the order of Melchizedek (the preincarnate Jesus Christ as the priest who received tithes from Abraham), has replaced the family of Aaron. The obvious implication is that, as Jesus Christ has now

superseded Aaron's family as High Priest, the ministry of Jesus Christ has similarly taken over the role of the Levites and so would receive tithes to do God's continuing work.

It is also important to note that, even though God temporarily gave the tithe to the Levites for their service, it remained holy and ultimately belonged to Him (Leviticus 27:30). When God gave it to the Levites and the people refused to pay it to them, God said the people were robbing *Him*—not robbing the Levites (Malachi 3:8). Christians, who are under the terms of the New Covenant, continue to honor God through their tithes and offerings.

What did Jesus say about tithing?

In Matthew 23:23 Jesus sternly criticized the religious authorities of His day for their distorted spiritual understanding. They were meticulous in tithing on tiny spices and herbs, Jesus said, but “neglected the weightier matters of the law: justice and mercy and faith.” They should have placed more emphasis on these more important spiritual principles, He said, “without leaving the others undone.” Here Christ upheld tithing as a practice that should be followed.

Why doesn't Paul mention tithing in his letters?

Realizing that all Scripture was inspired by God and profitable for doctrine (2 Timothy 3:16-17) and that the only Scripture available at the time were the books we know as the Old Testament, Paul did not consider it necessary to repeat all of God's laws in his letters. His letters contain answers to specific issues and were not written as a new set of laws to replace God's instruction found in the earlier books of the Bible.

Why didn't Paul take tithes from the Corinthians? Is this the New Testament model for ministers?

Some in Corinth were among the apostle Paul's most vicious detractors. In 1 Corinthians 9:1-23 he defended his ministerial role and argued that he and Barnabas had the right to receive financial support from the Corinthians for their service to the Church (verses 13-14). Even though they had this right, Paul explained they didn't exercise it because they were concerned that it might “hinder the gospel” (verse 12). He didn't want to be accused of greed or wanting to be supported by the members there. To avoid such accusations, he took no financial support from them.

To support himself financially, Paul worked as a tentmaker (Acts 18:1-3). In 2 Corinthians 11:5-13 Paul reflects on his decision: “Was this my offence, that I made no charge for preaching the gospel of God, humbling myself in order to exalt you? I robbed other churches—by accepting support from them

to serve you” (Revised English Bible). He then explains that brethren in Macedonia paid the expenses that he could not meet while in Corinth: “If I ran short while I was with you, I did not become a charge on anyone; my needs were fully met by friends from Macedonia; I made it a rule, as I always shall, never to be a burden to you” (verse 9, REB).

Paul's decision not to take financial support from the Corinthians was an unusual situation prompted by the accusatory attitudes of others.

How should I calculate and pay my tithes?

Tithes are calculated on one's “increase” (Deuteronomy 14:22, 28; 2 Chronicles 31:5). To determine one's increase one must deduct the costs of doing business from gross income. For example, in the case of a farmer, the cost of seed, fertilizer, equipment and other farm-related expenses would be deducted from the profit of a crop to determine the increase.

After we determine our increase, we should give a 10th to God for the support of His work. If we receive regular paychecks, it is best to send our tithes and our offerings (contributions above 10 percent) when our paychecks arrive. Self-employed people who experience significant fluctuations in income and expense may not be able to accurately figure their increase until the end of a year.

In addition to giving God a 10th of our increase, God tells us to save another 10th for observing His festivals. We should likewise faithfully set these funds aside throughout the year so they will be readily available for our use when those times arrive.

Finally, if we are able, God expects us to help the poor through a third tithe saved on the third and sixth years of a seven-year cycle (Deuteronomy 14:28-29; 15:1). Today, almost all governments collect taxes in excess of this percentage to help the needy. Under these circumstances, most people are paying this third tithe in the form of taxes. While we still retain Christian obligations to help those in need, it is unnecessary to also contribute additional funding for the poor beyond our taxes if we are unable to do so.

Recommended Reading

For a short summary of the beliefs of the United Church of God about tithing and many other important biblical subjects, request a copy of our free booklet *Fundamental Beliefs of the United Church of God*.

To better understand the many financial

principles found in the Bible, be sure to request *Managing Your Finances*. Both booklets can be downloaded from our Web site at www.ucg.org/booklets or you can request them from any of our offices listed at the end of this booklet.

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We trace our origins to the Church that Jesus founded in the early first century. We follow the same teachings, doctrines and practices established then. Our commission is to proclaim the gospel of the coming Kingdom of God to all the world as a witness and to teach all nations to observe what Christ commanded (Matthew 24:14; 28:19-20).



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The United Church of God is committed to understanding and practicing New Testament Christianity. We desire to share God's way of life with those who earnestly seek to follow our Savior, Jesus Christ.

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