

## **GOD ROBBERS!**

**Today's Text: Malachi Chap. 3**

**Extracts:**

***“Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings. You are cursed with a curse, for you have robbed Me, even the whole nation. 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”***  
**[Mal. 3: 8-10]**

*The Internal Revenue Service (IRS) is the state agency most dreaded by income earners in the United States. It has the legal power to collect taxes from American residents and businesses, no matter where or how they earn it. The law is heavy on tax defaulters because they are robbing the US Treasury of money it requires to pay for state services, such as salaries and wages of public service workers, social welfare programs, military and security services, etc. So tax defaulters have no place to hide! Yet, for the 2001 tax year, the overall gross tax gap (the gap between what should be collected and what is actually collected) was about \$345 billion, that is, a noncompliance rate of 16.3%.<sup>1</sup> Individual income tax payers accounted for 71% of non-compliance, compared to 9% by corporations.<sup>2</sup> The bulk of the noncompliance (83%) was tax liability due to not voluntarily reporting true income, even when the tax returns were timely filed.<sup>3</sup>*

*If a country like the United States with such a formidable tax collection system has compliance challenges, can you imagine how much believers owe God on tithes and offerings? We do not file ‘tithe returns’ nor does God send His ‘agents’ to audit our records. But He can ‘arrest’ defaulters with curses! So, what is your tithe compliance record? Do you pay tithes and offerings at all? If you do, is it what you are required to pay? If you pay what you are required to pay, do you pay on time? Unless your answer is ‘yes’ on each of those questions, there is trouble! You could be a God robber! Let us find out from this week’s study.*

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<sup>1</sup> ‘Reducing the Federal Tax Gap: A Report on Improving Voluntary Compliance,’ Internal Revenue Service, U.S. Department of the Treasury, August 2, 2007;

[http://www.irs.gov/pub/irs-news/tax\\_gap\\_report\\_final\\_080207\\_linked.pdf](http://www.irs.gov/pub/irs-news/tax_gap_report_final_080207_linked.pdf); p. 8

<sup>2</sup> *Op. Cit.*, Fig. 2, p. 10

<sup>3</sup> *Ibid.*

## 1. Tithe is to God as tax is to the state!

The principles of tithing are well spelt out in Scripture as follows [**Deut. 14: 22-29**]:

- You must “truly tithe *all the increase* of your grain that the field produces year by year” [**v. 22**], that is, from your income or blessings;
- You are to *pay it in a place of God’s choice*, “in the place where He chooses to make His name abide” [**v. 23**], that is clearly in a designated place of worship, not to charity;
- It is convertible into cash if the produce is too heavy to carry to God’s house and the distance is far [**v. 24**]. In the modern context, a cheque (check-US) is acceptable to God;
- It is meant for the upkeep of the Levites (church workers) and the needy, namely, strangers, the fatherless and the widows “within your gates” [**vv. 27, 29**].

We first came across the concept of tithing when Abram (whose name God later changed to Abraham) was returning from the battle where he had helped to rescue his nephew, Lot, from the captivity of Gentile kings. On the way, Melchizedek king of Salem met him with bread and wine. Melchizedek was called “the priest of God Most High.” He blessed Abram in the name of God Most High, “Possessor of heaven and earth” who had granted Abram victory over his enemies. Then Abram “gave him a tithe of all” that he had brought back [**Gen. 14: 1-21**]. We know that it is one-tenth because later when Abraham’s grandson Jacob was fleeing from his brother Esau, he fell asleep at Bethel where the Lord showed him in a dream God’s purpose for his life. When he woke up, he made a vow, saying, “If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on, so that I come back to my father’s house in peace, then the Lord shall surely be my God, . . . (and) of all that (He gives) me I will surely give a tenth to (Him)” [**Gen. 28: 10-22**].

Who was Melchizedek that was called the priest of the Most High God? He had neither beginning nor end [**Heb. 7: 1-3**]. He simply showed up, collected tithe from Abraham and disappeared! Speaking of Christ, the Psalmist wrote, “You are a priest forever according to the order of Melchizedek” [**Ps. 110: 4**]. But we know that Jesus the Christ came from the tribe of Judah whereas the priests came from the tribe of Levi. At the time that Abraham paid tithe to Melchizedek, the Levitical priests through Aaron were still in Abraham’s loins. Therefore, they also paid their tithes to Melchizedek who, by blessing Abraham, demonstrated that he was superior [**Heb. 7: 4-10**]. Clearly, Melchizedek was the pre-incarnate Christ. Perhaps that may in part explain the response of Jesus to the Jews who questioned how He could have known Abraham, being at the time under 50 years of age. He replied them, “Your father Abraham rejoiced to see My day, and he saw it and was glad” [**Jn 8: 48-56**]. From the forgoing, we see that tithes are paid to Christ, not to your church or minister, for “all the tithe of the land, whether of the seed of

the land, or of the fruit of the tree, is the Lord's. It is holy to the Lord" [Lev. 27: 30]. So, when you do not pay, it amounts to robbing God!

Tithes and offerings are thus analogous to taxes.<sup>4</sup> For example, taxes are paid to the state, not to the government, just as tithes are paid to the kingdom of God in Christ, not to a specific church or its ministers. Taxes are paid on incomes and only those who earn incomes (including gifts ) pay tithes. Just as taxes are used to maintain public services, such as defence and security forces, educational and medical facilities as well as social welfare, etc, so also tithes are used to propagate the gospel of Christ and to provide for the needy. Just as the state can prosecute you for non-payment of taxes, God can also hold you accountable for not paying Him your tithes. You are a God robber!

## 2. The children and nation of Israel rob God!

In today's lesson, God revealed through the prophet Malachi that He would send a messenger (John the Baptist) to prepare the way before the Lord that they were expecting [Mal. 3: 1]. Yes, the Lord was coming "but who (could) endure the day of His coming? And who (could) stand when He (appeared)? For He is like a refiner's fire and like launderers' soap. He (would) sit as a refiner and a purifier of silver. He (would) purify the sons of Levi... that they (might) offer to the Lord an offering of righteousness" [vv. 2-3]. The Lord God does not change. Therefore, as in the past, He was not going to condone sorcerers, adulterers, perjurers or those who exploited wage earners, widows and orphans or turned away strangers. Such people did not fear God and had not kept His ordinances. They needed to return to Him if they wanted Him to return to them [vv. 4-7].

The people came to God through the prophet and this time asked Him, "In what way shall we return?" God replied, "Will a man rob God? Yet you have robbed Me!" They asked, "In what way have we robbed You?" God responded, "In tithes and offerings," and added, "you are cursed with a curse, for you have robbed Me, even this whole nation" [vv. 8-9]. He challenged them to "bring all the tithes into the storehouses, that there may be food in (His) house" and to test Him by paying their tithes *right away* to see if He would not open for them "the windows of heaven" and pour out for them "*such blessing that there (would) not be enough room to receive it*" [v. 10]. God would "rebuke the devourer" for their sakes to save the fruit of their ground and the harvest of their field such that all nations would call Israel a blessed and "delightful land" [vv. 11-12].

We see from the forgoing that our blessings can be limited by the size of the vessel that we put down when God opens the windows of heaven to pour out His blessings to tithe payers. The closer our tithes are to "true tithing" the bigger the size of our vessels and the more our blessings.

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<sup>4</sup> Sections 2 and 3 of this piece have drawn heavily from I. Chris Imoisili, 'Giving,' [www.bibleresourcecentre.com/Volume\\_2/PDFs/GIVING.pdf](http://www.bibleresourcecentre.com/Volume_2/PDFs/GIVING.pdf), pp. 3-4

### 3. Ways in which we rob God

Tithe is one-tenth of your earnings. Some people, especially pastors and ministers, insist on calling earnings your gross pay. Income earners themselves would prefer to base their tithes on take-home pay. However, the Scripture tells us to “*truly tithe all the increase*” of the produce of your field from year to year [**Deut. 14: 22**].

In an agrarian economy, the increase of the farm produce will have accounted for production and operating costs before tax. In the modern economy, the worker’s gross pay may consist of the monetized aspects (such as salaries and allowances) and the non-monetised part, such as discounts on company products, subsidized lunches in the staff cafeteria, employers’ contribution to medical, pension and unemployment insurance funds, etc. In such cases, the monetized aspects may be less than 60% of what the employer pays on behalf of each employee. Moreover, the state also deducts due taxes from your earnings before your pay cheque is issued. Should you pay tithe on that tax to the state? I doubt! Therefore, we can conclude that your tithe is correct when you:

- Pay tithe on your take-home pay net of non-taxable deductions, such as pension and union dues, etc, but including staff loan deductions, such as salary advance;
- Pay tithe on retirement benefits, such as pension benefits, and windfall gains, such as inheritance and other gifts, when you receive them.

Unless prescribed by God as in the various offerings of the Old Testament [**Lev., Chaps. 1-7** ], offerings are what you have *willingly purposed* to give to God [**Lev. 22: 29**]. Therefore, offerings are a vow which you must pay for it is “better not to vow than to vow and not pay” [**Eccl. 5: 4-5**]. Such offerings could be thanksgiving [**Ps. 50: 1-14**], rendering service [**1 Sam. 1: 28; Acts ;Lk 8: 2-3**] or giving up privileges for Christ’s sake [**Matt. 19: 12**]. When you renege on such offerings, you also become a God robber!

In general, we rob God in one or all of the following ways:<sup>5</sup>

a) *When we do not pay at all*

In this case, the believer earns an income but does not pay tithes on it. Some people hide under the disguise that their denominations do not ask for or collect tithes. Some people are completely ignorant of God’s command about tithing. Some others know about tithing but are just too selfish to let go of it, especially if it is ten percent of a huge sum.

Ignorance of the law cannot be pleaded when you break it but the punishment can be mitigated. That was why in the Old Testament, priests

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<sup>5</sup> Adapted from the IRS report earlier cited; p. 8

also atoned for the people's sins committed in ignorance [**Heb. 9: 7**]. So, once you realize that you have not been paying tithe, decide to begin *from that point on*. If your denomination does not collect it, put it in your offering box or plate. God understands! When you see your blessings flowing soon after, you should know from where they are coming! God has opened the windows of heaven and you have just enlarged your vessel to receive the torrent of His blessings!

b) *When you pay less than you should even when it is paid on time*

Some people pay on a timely basis and regularly. However, they pay less than they should. That can occur in several ways. For example, some people pay strictly on their regular wages and earnings but ignore occasional incomes, such as dividends and bonuses. Some people pay the exact 10% even when it involves pennies or cents or kobo. Why not give God a little above it by approximating to the nearest whole pound or dollar or naira or even much more? If you underreport your income to the state, the punishment can be quite stiff. If and when the tax authorities find out. In like manner, God does not treat such cheating lightly.

Take the example of a couple, Ananias and Sapphira, who sold a possession and offered part of the proceeds to the early church, claiming that they had offered all. Peter told the man, "Why has Satan filled your heart to lie to the Holy Spirit, and keep back part of the price of the land for yourself? While it remained, was it not your own? And after it was sold, was it not in your control? Why have you conceived this thing in your heart? *You have not lied to men but to God.*" For lying to the Holy Spirit, both husband and wife died instantly [**Acts 5: 1-11**]. It is God that has given you power to get wealth for His purpose [**Deut. 8: 17-18**] and He owns everything [**Ps. 24: 1-2**]. Therefore, do not ever short-pay Him the tithe due on your earnings.

c) *When we delay to pay the tithe due*

Some people pay the true tithe due but not on time. For example, some people may claim to have pressing bills to settle and decide to pay the tithe in due course. Some people may not want to pay to their local church now for one reason or another. There may be nothing wrong with that if you add a penalty for late payment. After all, that is what tax authorities do when you pay your taxes late. They charge you interest on their money that you have kept away from the state treasury.

The word of God makes it abundantly clear that tithe belongs to the Lord and "if a man wants at all to redeem any of his tithes, he *shall add one-fifth to it*" [**Lev. 27: 31**]. So, for any tithes not paid *as and when due*, God

expects you to add 20% of the total sum owed when you finally pay!  
Anything less amounts to robbery in the sight of God!

#### **4. Conclusion: Test God with your tithes and offerings!**

If you look at your pressing needs or the integrity of your church leaders, you may be tempted not to pay your tithes and offerings. But, as we have shown in this study, it is God's money and whoever withholds or misuses it is accountable to God Himself. However, those who have accepted God's challenge and truly pay their tithes will be amazed how many blessings can follow. For example, you may find your expenses drop dramatically as you spend less on sickness, repairs and accidents. You may find favours all around you, such as promotion or pay raises on the job and help from unexpected sources. You may soon find that the 10% of your earnings that you have given to God gives more added value than the 90% that you have kept for yourself. In no time, you can even afford to pay much higher than the mandatory 10%.

Don't be a God robber. Test God with your tithes and offerings and He will surprise you.