

Treasures, Hearts, Tithes

Leviticus 27:30, 32; Matthew 6:19-24 (text)

Rev. Nollie Malabuyo • February 12, 2012

What if God somehow told you, “Ask whatever you desire, and I will give it to you”? What would you ask God to give you? Of course, what you would ask is whatever you treasure most in this life.

To be sure, none of us today has this luxury. Yet, King Solomon was favored by God because he was the son of David, a man who loved the Lord and after God's own heart. Solomon also “*loved the Lord, walking in the statutes of David,*” but sadly, he also worshiped other gods (1Kgs 3:3). So one night, in a dream, the Lord God told Solomon, “*Ask what I shall give you.*” And instead of asking for long life, riches, or power over his enemies, Solomon asked for wisdom—“*understanding to discern what is right.*” Because God was pleased that Solomon desired much more than what everyone in the world wants, he gave him wisdom, plus everything that he did not ask for: riches, honor and long life (1Kgs 3:11-14).

So God fulfilled all of his promises, but commanded Solomon, “*walk in my ways, keeping my statutes and my commandments.*” But the temptations of money, power and women overcame his love for God. These earthly treasures drew his heart away from God. Being wealthy and powerful was not a sin in itself, because God himself gave him all these things. But when his heart was turned away from God by these earthly things, he abandoned his heavenly wisdom and love for God. So after his death, God caused Solomon's kingdom to be divided between his son and his servant.

This is why in our text, Jesus warns his disciples, “*Do not lay up for yourselves treasures on earth... but lay up for yourselves treasures in heaven... For where your treasure is, there your heart will be also.*” The great danger in riches, power, and even in our beloved wives or husbands or children, is that we sinners eventually allow these earthly possessions to be our idols. They take the place of God in our hearts, becoming our first priorities in life.

These are our earthly treasures. But what are “treasures in heaven”? How do we get them? During the medieval age, the church taught the people to do all kinds of good works—almsgiving, pilgrimages, serving the poor, penance—to accumulate a “treasury of merit” in heaven. Is this what Jesus calls “treasures in heaven”?

We often hear today of pastors who teach that the more we give to the church, the more we can accumulate not only treasures in heaven, but also treasures on earth. So if we give more tithes and offerings, God will open the “windows of heaven” for you, so that your wealth will overflow your bank accounts. Do our tithes then also become our “treasures in heaven”?

Today, I preach to you the Gospel from our Scripture readings under the following heading: **Treasures, Hearts, Tithes**. We will meditate on the following: **1. Treasures on Earth, Treasures in Heaven; 2. Hearts Follow Treasures; 3. “Tithes” as Treasures.**

Treasures on Earth, Treasures in Heaven

Our text is part of what is known as Jesus' Sermon on the Mount to his disciples in Matthew 5-7. In this discourse about the kingdom of God that has arrived with him, Jesus challenges his disciples about godly living as citizens of his kingdom and the kingdom in the world to which they still belong. In Chapter 5, he summarizes the principles of living as dual citizens in the Beatitudes. Jesus then explains how he fulfills the Law and his disciples' relationship to its commandments. Then in Chapters 6 and 7, he presents principles for true spirituality, not hypocrisy, everyday life, and right relationships with fellow kingdom citizens.

So in our text, Jesus challenges us with a principle for true spirituality: Who is your master, is it God or earthly treasures? What are our earthly treasures? Jesus tells us the distinguishing marks of earthly treasures: they are not permanent, they do not last, they easily disappear.

Treasure on Earth, Trash in Heaven

All those things we consider precious deteriorate and eventually become dust. Moth eat garments, rust destroys houses, appliances and buildings. So moth and rust then represent all elements and processes that break down everything in this world. Children, those sweet, yummy chocolate chip cookies become moldy and that delicious ice cream melts and become water that you do not want to drink. Fields become infested with thorns and weeds. Our precious cell phones, iPods, iPads, and laptops become useless. Even our gold and silver jewelry become tarnished in time. Termites, typhoons, floods, earthquakes, and landslides can destroy everything that we possess. This is the result of the curse that was brought into the world by Adam's sin.

Our earthly treasures not only deteriorate and are destroyed. They can disappear in one night because of a thief. They can disappear in a matter of hours or days because of a stock market crash, bank failures, or bankruptcies. Condominiums, houses, cars, dollar accounts, and other ill-gotten wealth can easily be confiscated by the government.

Moth, rust and thieves make our earthly treasures worthless. But Jesus tells us that there is something much worse than moth, rust and thieves. A rich man's field produced so much yield that one night, he planned to tear down his barns and storehouses and build bigger ones. Then, he said to himself, "I'm all set for many years to come. I don't need anything or anyone, not even God. I'll relax, and invite all my friends to eat, drink and be merry!" But God was not pleased with his pride, self-sufficiency, covetousness and narcissism. This man would die that very night he planned to live in ease and luxury for the rest of his life (Luke 12:16-21). What about Apple's Steve Jobs? He had wealth, power, and acclaim. Did any of these things count for life in eternity?

What, then, will happen to your possessions? Your earthly possessions are of no value to you in the grave. You yourselves will be of no value to God, if all the treasures you laid up on earth were only for your own enjoyment and not to please God. You who lay up treasure for yourself are "*not rich toward God*" (Luke 12:21).

To be rich toward God, then, we are to lay up treasures — not on earth — but in heaven. A rich, young ruler of the Jews once told Jesus that he had obeyed the whole Law so he deserved eternal

life. But Jesus said he lacked one thing to be perfect before God: he must sell all his possessions, give all the money to poor, and be his disciple. In this way, he will lay up “treasures in heaven” and enter into eternal life, but the young man went away sorrowful (Matt 19:16-21).

Why did he come away from his conversation with Jesus sorrowing? Because his “treasures on earth” were more precious to him than laying up “treasures in heaven.” His love for his great possessions meant for him power, acclaim, a life of pleasure. He probably gave alms to the poor, the duty of a pious Jew, but giving away everything that he had, and following Jesus as his Lord and Savior? That was just too much. Even the promise of eternal life in Christ could not persuade him to exchange his earthly treasures for treasures that last for eternity.

Only the Poor Will Enter the Kingdom of Heaven?

So Jesus tells his disciples later that it is almost impossible for a rich man to enter his kingdom. If one who keeps the whole law cannot be saved, then who can be saved? Was Jesus teaching that the rich cannot be saved? Is planning for future financial security for your family a sin? Is it wrong to be successful in your career or business?

Many passages in Scriptures say no. Abraham, Solomon, and Joseph of Arimathea were all favored by God to be rich. Joseph advised the Pharaoh of Egypt to store food to prepare for the coming seven years of famine, just as Solomon praises the ant for saving up during the times of plenty for times of want. Paul says that those who do not provide for their families are worse than unbelievers (1 Tim 5:18), and parents are to save for their children's future (2 Cor 12:14 b). Many of Jesus' parables involve wise business and banking, and Paul even mentions that there are some in the church who are rich (1 Tim 6:17).

Giving to the poor brethren in Christ is only one way of laying up treasures in heaven. We are to work hard not only for our own sufficiency, but also to help the poor in the church, *“Let him labor, doing honest work with his own hands, so that he may have something to share with anyone in need”* (Eph 4:28). But there are more ways to lay up treasures in heaven. In general, Paul says, doing good works pleasing to God stores up treasures in heaven. Although 1 Timothy 6:17-19 is addressed to the rich in the church, it might as well be for all believers: *“They are to do good, to be rich in good works, to be generous and ready to share, thus storing up treasure for themselves as a good foundation for the future, so that they may take hold of that which is truly life.”*

Good Works That are Treasures in Heaven

What kind of good works? Most people in the world – Christians, Hindus, Buddhists, Muslims, pagans, atheists – do good works, and mostly to gain entrance into heaven. But only those works done in faith for the glory of God are pleasing to God; all other good works are motivated by sin, and so counted by God as “filthy garments.” How are you able to keep your motives pleasing to God?

If you always keep in mind that you are but pilgrims passing through in this barren land, arriving with nothing, and leaving with nothing, your good works will be treasures that are pleasing to God. Look forward to the heavenly city with its heavenly treasures. How did Abraham store up treasures in heaven? He was willing to leave the comforts and luxuries of

home, family and country. He passed God's test of his faith when he obeyed God's command to sacrifice his covenant son Isaac. Why do all these things? Because he considered himself a pilgrim, a stranger, an exile in this world, because *"he was looking forward to the city that has foundations, whose designer and builder is God... desir[ing] a better country, that is, a heavenly one"* (Heb 11:10, 13, 16).

Consider Moses, Prince of Egypt, as privileged as all the other sons of Pharaoh in the majesty and splendor of the palace of the world's most powerful nation. He left his royal power, riches and fame, becoming a lowly shepherd for forty years, and leading a nation through another forty years of hardship in the wilderness. Why was he willing to leave everything and be poor? Because *"He considered the reproach of Christ greater wealth than the treasures of Egypt, for he was looking to the reward"* (Heb 11:26).

Jesus himself says, *"The kingdom of heaven is like treasure hidden in a field,"* ready to be found by his elect. Paul says that we have treasure in jars of clay, our weak human nature, referring to *"the light of the gospel of the glory of Christ"* and to *"the light of the knowledge of the glory of God"* (2Cor 4:7, 4, 6).

So whatever we do to the glory of God, to spread of the gospel of Christ, to foster the unity of the church in one Spirit, one faith, one baptism: these store up treasures in heaven. In what ways? When you attend to the preaching of the Word every Lord's Day, and partake of the Lord's Supper every time it is celebrated. Whenever you read, meditate and study the Bible, and pray for your and your brethren's needs. Whenever you obey Paul's command, *"Contribute to the needs of the saints and seek to show hospitality"* (Rom 12:13).

Why did Jesus tell the rich, young man, *"where your treasure is, there will your heart be also"?*

Hearts Follow Treasures

This is characteristic of the human condition. Although the Bible nowhere condemns riches in itself, riches are very dangerous to the human soul. Paul even goes on to say, *"For the love of money is a root of all kinds of evils. It is through this craving that some have wandered away from the faith and pierced themselves with many pangs"* (1 Tim 6:10). So much wickedness, covetousness, idolatry, and suffering are caused by – not money in itself--but *"the love of money."*

Jesus knew this human condition. Our treasures betray the desires of our heart. Throughout Scripture, the *"heart"* of a person refers to the center of his being, involving all of his desires, emotions, reason, and will. All of us are commanded to *"love the Lord your God with all your heart, soul, mind and strength."* Whatever your heart considers to be your treasure, there your desires will be. Your heart will follow your treasure. And the way you spend your money will betray what your heart follows.

If the tax people looked at your checking or credit card account and the receipts of all the things you buy, they will be able to piece together your whole life and what treasures you desire most. Money determines where your heart goes. The nature of the heart is seen in the treasures that you value most: is it your house, car, job, family, electronic gadgets, sports? Or is it the

church and the gospel of Christ? Solomon himself warned of the dangers of not guarding our hearts, *“Keep your heart with all vigilance, for from it flow the springs of life”* (Prov 4:23).

Why did Jesus insert the parable about the eye in relation to our treasures in verses 22-23? Because the “eye” in Jewish literature is interchangeable with the “heart,” and since “the eye is the lamp of the body,” it reveals the nature of a person. If a person's eye is healthy, his whole life is full of the light of God. This person will look to God as its “master” and so store up treasures in heaven. On the other hand, if a person's eye is bad, his whole life is in great darkness. This person will look only to his “treasures on earth,” only looking after his own greed and interests.

Jesus then summarizes this portion with a saying in verse 24: *“No one can serve two masters... You cannot serve God and money.”* You only have two choices in this world whom you would be a slave of: a slave of God or a slave of money. Store up treasures in heaven or treasures on earth. These two masters require exclusive service. You cannot have divided loyalties. If you are loyal to God as your master, your treasures in heaven will be sufficient for you. If you are loyal to money as your master, no amount of treasure on earth will satisfy your covetousness.

Back in 1982, I worked in a trailer with other engineers at a nuclear power plant construction site in Washington state. One day, we got to discussing our future plans and retirement. A colleague said that if his house and car were fully paid off, and he had \$100,000 in the bank, he would be satisfied and retire early. But another engineer, a Hindu, disagreed, saying, “If you had \$100,000, you will want to have \$100,000 more. If you had a million dollars, you would want a million more. What an exact diagnosis of the greed of the human heart, even by an unbeliever! We see today billionaires who will never stop at making more billions.

It is because their hearts are in their treasures. The first priority, the most important thing in their lives is the hoarding of money and power to themselves. But God says the most important thing in this earthly life is to prepare for eternity by storing up treasures in heaven.

“Tithes” as Treasures

I had mentioned earlier that one way of storing heavenly treasures is by helping spread the gospel to all the world. We can do this by being a pastor or witnessing to others. Generally, the work of proclaiming the gospel is the responsibility of the church. But in the church, the people of God support this responsibility by helping one another, by giving financial support, and by praying for one another and for the ministries of the church.

So the big question today that we will try to answer in this last portion is, “In terms of material giving, what does God expect of me?” Many think that Christians are required to tithe, but others believe otherwise. We will examine this question from a few texts from both the Old and New Testaments.

In the Old Testament

Almost universally, whenever tithing is discussed, Malachi 3 is brought up, where the Lord commands the Jews, *“Bring the full tithe into the storehouse.”* What does God mean by this tithe?

Beginning with the Law of Moses, we read that God required Israelites to give *ten percent*, called a *tithe* or “tenth,” of their produce or flock. This tithe was “*holy to the LORD*” (Lev 27:30-32). It must also be noted that the Law required a Jew to pay not one, but three, tithes: one for the Levites, one for the temple and feasts, and one for the poor.

The tithe for the Levites were provided to support the priestly tribe and their ministry. Remember that the Levites were the only tribe of Israel that did not receive an inheritance of land, because they were given to the nation as priests (Num 18:24; Josh 18:7). So God appointed a tithe for their livelihood, “*To the Levites I have given every tithe in Israel for an inheritance, in return for the service that they do*” (Num 18.21).

A second tithe is described in Deuteronomy 14:22-27. This tithe came from the people's regular agricultural produce and livestock offered to the Lord. On prescribed feasts, they would take them to the Tabernacle and a portion would be eaten “*in the presence of the Lord*” and with the Levites and the needy. The offering was an occasion for joyful worship, thanksgiving and fellowship (vv 26-27).

In contrast to the first two tithes which were offered annually, a third tithe was given only every third year. This tithe was intended for Levites, foreigners, orphans and widows, in other words, the poor in the land (Deut 14:28-29). The offerer, together with the needy, “*shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do.*” In modern life, we may think of this tithe as the “welfare tithe.”

These three tithes add up to much more than 10 percent. Since the third tithe is offered only every third year, it is equivalent to 3-1/3 percent annually. Hence, the total of their annual offerings is not 10 percent, but 23-1/3 percent! The Old Testament Jews trumps even the most generous church givers today. On the average, Americans contributed only 2 percent of their income.

God instituted this system of tithing under the Mosaic Law, but there were instances of tithing even before the Law. In Genesis 14:17-24, we read the story of how Abraham met Melchizedek, a king-priest of God Most High, and paid a tithe of the spoils of his victory over a coalition of kings. In Genesis 28:10-22, the Lord appeared to Jacob in a dream, reminding him that he will fulfill his promises to his forefathers Abraham and Isaac. In response, Jacob makes vows to the Lord, but his vows were conditioned on God's faithfulness to his promises: “*If God will be with me and will keep me,*” and do everything that Jacob wanted, “*then the Lord shall be my God... And of all that you give me I will give a full tenth to you*” (vv 20-22).

These two narratives of pre-Mosaic tithing cannot be examples to us. They were not commanded by God, but were voluntary offerings. In fact, Jacob's vows are far from being a godly example. They are actually more similar to the greed of prosperity gospel peddlers today.

As I mentioned above, by far the most often cited – and misused – text used to support tithing is Malachi 3:8-10. Out of context, pastors puts a guilt trip on their flock before the offering plate is passed around: if they do not tithe, they are “*robbing God.*” And to encourage giving to the building fund, they are told that if they give their tithes, God will surely prosper them, “*the windows of heaven [will open] for you and pour down for you a blessing.*”

This is out-of-context manipulation. Malachi is a book of God's accusations against the Jews' violations of God's covenant laws, particularly their adultery and other moral offenses. So instead of enjoying peace and prosperity after their return from exile, they still suffered from political oppression, injustice, and economic problems. In Malachi 3, God condemned their joyless and begrudging temple offerings, and their unwillingness to give their tithes. The result? The land suffered from drought and pestilence.

So the Lord encourages and challenges them by promising that if his people repented and gave their tithes, the drought will be broken— *“if I will not open the windows of heaven for you and pour down for you a blessing.”* Pestilence and crop failure will end, all their needs will be provided for, and they will be blessed. So these verses are a chastisement, but they also bring a promise of restoration to Jews during a specific period in their history as God's people. They are not to be twisted as a promise of a downpour of blessings to those who give tithes today, or to test God if he will fulfill this promise he made, even if it was only for the Jews.

In the New Testament

Does the New Testament command us to tithe? No, not at all. In fact, tithing is mentioned only three times— not even once by Paul— and none of them commands tithing. Indeed, in these three references, tithing is only peripheral to the primary subject.

In Matt 23:23, Jesus condemns the scribes and Pharisees, *“For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness.”* The whole Law is to be observed by those who are under the Law, but tithing is such an unimportant matter compared to those relating to the moral laws. In this passage, Jesus is not prohibiting or commanding tithing. He condemns the Jews' hypocritical motives and priorities.

Similarly, in the parable about the tax collector and the Pharisee in Luke 8:9-14, the main point is not tithing, but humility (v 14). Again, Jesus never prohibits or commands tithing here, but it is part of the Law which the Jews are to obey with the proper attitude of the heart.

The last passage, Hebrews 7:1-10, is related to Melchizedek, the high priest of God. Like the previous two texts, the focus here is the superiority of Jesus as the High Priest over the Mosaic high priest. In offering a tithe to Melchizedek, Abraham demonstrated the superiority of the high priestly order of Melchizedek to which Christ belongs. There is no command here to tithe.

How Much Then Should I Give to God?

If there is no warrant for tithing today, how are we to know how much to give to God? The New Testament, particularly Paul, says much about monetary giving in support of church ministry.

Paul says that the church should support their minister, just as the Levitical priests were supported, *“In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel”* (1 Cor 9:14). Those who labor in preaching and teaching are to be *“considered worthy of double honor”* (1 Tim 5:17-18). Christians must be grateful for the teaching they receive from their ministers, *“One who is taught the word must share in all good things with the one who teaches”* (Gal 6.6).

But a congregation's resources must not be only for the livelihood of the pastor and the physical support of the church. More importantly, the poor who are part of the church are to be provided for by the rest of the congregation. Paul did this work for the poor brethren in Jerusalem, *"At present, however, I am going to Jerusalem bringing aid to the saints. For Macedonia and Achaia have been pleased to make some contribution for the poor among the saints at Jerusalem"* (Rom 15:25-26; see also 1Cor 16:1-4).

From these instructions from Paul's letters, we can glean a few guidelines for giving to the church. *First and most important, you are to give cheerfully: "Each one must give as he has made up in his mind, not reluctantly or under compulsion, for God loves a cheerful giver"* (2Cor 9:7). More than just a duty, giving must be done as a joyful act of worship. Notice that the churches gave to the church in Jerusalem with joy and gratitude, *"they were pleased to do it, and indeed they owe it to them"* (Rom 15:27).

Second, you are to give regularly and consistently. Paul again gives a guideline, *"On the first day of every week, each of you is to put something aside and store it up"* (1Cor 16:2). Set a fixed amount that you desire to give every week or month. Although tithing is not required in the New Testament, ten percent is a good starting point. Remember that the Mosaic tithe for the Jews totaled 23-1/3 percent!

Third, give in proportion to your resources. The last part of 1Corinthians 16:2, Paul commands the church to give *"as he may prosper,"* or as God has given them providential success in their livelihood. In lean times, you may prayerfully consider the needs of your family. In times of prosperity, you are to give more abundantly (Luke 12:48). You are mere stewards of God's creation, and all that you have is from God (1Cor 4:7). Thus, the ultimate example of sacrificial giving is that of the poor widow who gave less than a penny. Jesus said that she *"put in more than all of them... [because] she out of her poverty put in all she had to live on"* (Luke 21:1-4). In reality, no one can emulate her sacrifice, but the point is that our devotion to God must be total.

So the weightier question of the matter is not *how much* should I give, but *how* should I give.

Conclusion

Therefore, since the old covenant became obsolete when Christ came to inaugurate the new, all that pertained to it, including the temple and its system of priesthood, sacrifices *and tithes* became obsolete. Instead, Christ's once-for-all sacrifice for all the sins of his people began a new covenant that abrogated the old covenant and its temple system.

This is why the New Testament does not command believers to give tithes. But while this is true, the principle governing this law still abides: we are to give for the gospel ministry and for the poor. And Jesus exhorts you to lay up treasures in heaven, not treasures on earth, with your whole life's devotion to him.

King Solomon, after reaching the zenith of wealth and power, realized the worthlessness of riches, *"He who loves money will not be satisfied with money, nor he who loves wealth with his income; this also is vanity"* (Eccl 5:10). In the end, he acknowledges the only thing that matters is

fearing God, *“The end of the matter; all has been heard. Fear God and keep his commandments, for this is the whole duty of man”* (Eccl 12:13).

The pre-eminent example of a rich person is Christ himself, of whom Paul says, *“though he was rich, yet for your sake he became poor, so that you by his poverty might become rich”* (2Cor 8:9). He left his glory in heaven and came down to earth for your sake (Phil 2:6-7). By his work on the cross, you are already rich in this world, because he has given you all the spiritual blessings in the heavenly places. For this reason, always be thankful to God for showing you *“the immeasurable riches of his grace in kindness toward us in Christ Jesus”* (Eph 2:7).

You can show your gratitude with worshipful, cheerful, regular and consistent gifts to the kingdom of Christ as the Lord prospers you. And when Christ returns, you will be rich like him – enjoying all the treasures that you have laid up in heaven for eternity.