

# **Tithing and Giving**

**Kelly McDonald, Jr.**



# **Be Filled With the Spirit**

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In this full length book, you will learn more about the importance of tithing and giving in your life. You will learn how to handle the blessing of God in your life and how to grow wealth. You will find out how God wants to turn you from being a mess into being a success! The title of the book is “Opening the Windows of Heaven: A Book on Tithing and Giving.”

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Published by Hungry Hearts Ministries  
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Jackson TN 38308  
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Printing by Office Max  
157 Stonebrook Pl, Jackson, TN 38305  
(731) 668-2203

First Edition Published July 2014  
Special thanks to Freda Sims for proofreading this book

All language references, unless otherwise noted, come from Strong's Concordance. Strong, James. Published: Nashville: Abingdon, c1980.

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## Why is Tithing so Important?

Covenant with the God of the Universe means that He is looking to bring about increase and blessing in your life. If God is going to bless you, it makes sense that you give back to Him. Tithing is a word you may have heard before. It means to give God 10% of the money you earn. We give this 10% to God when we gather together to have church services.

Why is tithing so important? How could only giving a tenth or ten percent of your income be important to God? God is always interested in our hearts. He wants to know whether or not we are devoted to Him. He gave everything for us. He wants to know if we appreciate His great sacrifice. How we spend our time and live our lives is important. Money is how we pay our way in the world. It is necessary, as least in the Western, civilized world, to live. Without money, we have no way to pay our way in this world. Poorer countries rely on crops and animals for survival and trade, so they tithe from their crops or flocks.

When we spend money, we spend it on those things that we think are important, such as utilities, mortgage payments, rent payments, food, clothes, and so forth. Some of these things we use money on, such as eating out at restaurants and other luxurious items, may not be necessary. The fact that we have spent money on these items means that we think they are important to us; they have value to us. Jesus reiterates this to us in the gospels when he says, "For where your treasure is, there your heart will be also" (Matthew 6:24, Luke 12:34).

Whatever we spend our money on shows God what is important to us - where our heart is. So when we set aside our tithes, we are taking a faith action to show God that our heart belongs to Him. Remember, one of the two greatest commandments is to "Love the Lord your God with all your **heart**, mind, soul, and strength." Tithing is one of the ways that we love God with our heart because we are showing Him with our *treasure* where our *heart* is.

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Did you know that the Bible actually teaches three tithes? We learn about these three tithes in the Bible based upon how God asked us to use them. The first tithe is used for getting the gospel out. The second tithe is something we save up to spend on special days called Feast Days. The third tithe is something we save up to give to the poor. The next three Chapters will explain tithing more in depth.

Refer to many verses in the Old Testament to get a background for how we apply them today.

Most Christians are familiar with the first tithe. Did you know that the Bible actually teaches three tithes? Notice how the word tithe in Malachi 3:8 is plural! In Luke 18:12, Jesus, quoted the Pharisees, who said that they “...I give tithes of all that I get.” The Greek word in this verse for tithing is plural. In the first century, the Jewish people kept three tithes. Josephus even records this: “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. the poor)” ( Antiquities, book IV, 22). Christ said that we should not neglect these tithes. Let’s understand these three tithes and how they should be applied. The three tithes are distinguished by their specified use in the Bible.

## 1<sup>st</sup> Tithe

The first tithe is recorded in the Bible in Leviticus 27:30-33 and Numbers 18:21-24. In the Old Testament, God gave each tribe of Israel an allotment of land. The tribe of Levi was the only tribe without an allotment of land. The inheritance of the tribe of Levi was the Lord. They were to take care of the holy things and teach the Law of God to the people. In ancient Israel, the first tithe was given directly to the Levites for their duties. This is how the Levites paid for their food and living arrangements. Since they had no inheritance of land, this was God's way of taking care of their needs. Today, there are men and women who have devoted their entire lives solely to getting the gospel out. They are entitled to first tithe.

In the New Covenant, the first tithe is to be used for getting the gospel out. We learn in the book of Hebrews that our High Priest, Jesus Christ, is in the order of Melchizedek. This means that first tithes are to be spent teaching the holy things of God. This includes printing materials, hall rent, hall utilities, and other items that are necessary for the operation of the local church. Basically, this is to be used for expenses relating to the gospel. While ministers of the gospel are allowed to use first tithe for expenses incurred while serving God, at Hungry Hearts we do not practice this. All of our ordained personnel work to provide for their own needs. In I Corinthians 9:1-18, Paul said that he would let no one deprive him of the boast of preaching the gospel at no cost to the people. We learn in Acts that he was a tent maker (Acts 18:1-3). We practice this because we want all money received to be used for outreach. Many churches teach and practice giving first tithe to the poor. First tithe is not to be given to the poor or service organizations since that was not its intended purpose. Giving to the poor is good, but it should come out of offerings. First tithe is called the Holy portion in Leviticus 27:30-33. Any time something is called the holy portion in the Bible, it must be used for holy purposes. The things of God are holy and acceptable expenditures for first tithe. Anything bought with first tithe must be used for holy purposes because it is devoted to God.

## 2<sup>nd</sup> Tithe

The second tithe is found in Deuteronomy 14:22-27 and Deuteronomy 12. God commanded the Israelites to spend this tithe when they came to Jerusalem for the three annual festival pilgrimage feasts: Unleavened Bread (also called the Passover Season), Pentecost, and Ingathering. They were to eat this tithe in the presence of God where the Lord had placed His name. This would have been Jerusalem at that time. Because the presence of God is poured out on believers when they gather for these pilgrimage Feasts, this tithe is to be saved and used at the Feasts of the Lord.

This tithe is interesting because we are commanded to spend it on the items that bring us happiness so that we can celebrate the Feasts with joy. Imagine that! God asks us to save up a tenth of our income so that we can spend it on ourselves! The way of this world is to go into debt to buy someone something they do not even like. People get mad about that kind of giving. The Lord's way is for us to buy what makes us happy. We know what we want. We can certainly use this money to buy other people items for the Feasts, but we must first buy the things that make us happy. God wants us to be joyful so that we have something to praise Him for at the Feasts! It is part of making our joy complete.

I typically do my Feast shopping a month or two before the upcoming Feast begins. I might buy a new suit or new shoes. I will not wear these items until the Feasts are celebrated since I bought it with second tithe, which is a holy portion. The ladies like dresses and new shoes. This means that they should buy these items as they approach the Feast Days. During the Feasts, we eat at the nicest restaurants. Guys love steak. We eat steak several times during the Feast! Maybe you like ice cream; the feast is the time to really get the things that make you happy! If you have to travel a distance to keep the Feasts, use your second tithe on travel expenses! Most of us do not make enough money to properly celebrate these Days on our regular income. Second tithe is a holy income for the Holy Days of Christ! We are supposed to eat

the fatty foods and drink sweet drinks during these times (Nehemiah 8:10). These foods make us happy and lift our spirits so we can come before God in a fullness of joy.

When we have taken care of our needs with second tithe, we are to send portions to those who do not have any prepared (Nehemiah 8:10). We should always make sure and put back some second tithe for those who are disadvantaged. There are poorer brethren who do not have any money to keep the Feasts. It is important to help them with this money. At Hungry Hearts, we support churches in other nations. We take up a collection of our second tithe to help them keep the Feast Days. They will live large during this time and have plenty for everyone. Second tithe is a way to properly display God's Kingdom provision! Everyone will see you celebrating and ask about it. The second tithe is so that when we show up to celebrate the Feasts, we are happy and are able to display His Kingdom provision in our lives.

You are going to spend the money on yourself anyways; you might as well do it God's way and get blessed for it! We spend money on what is important. God is telling us to save up a tenth of our income and spend it on His Feasts. He is showing us what is important to Him – the Feasts of the Lord!

When we buy items with our second tithe, it creates memories tied to God's Feast Days. When we look at clothes, shoes, or other items bought with second tithe, it is a reminder of the great times we had for the Lord. This is yet another way for God's imprint to be on our lives.

There is a third tithe is found in Deuteronomy 14:28-29. This tithe was not collected every year. Everything in Israel was based upon a seven-year cycle. This tithe was to be collected in the third and sixth year every seven-year cycle. It was to be used for the Levite, widow, fatherless, foreigners, and poor. This was one of God's social safety nets for His people. There are certain segments of society that need financial help. The Levites had no inheritance of their own. God wanted to ensure that His people took

care of them. Orphans, widows and the fatherless are all disadvantaged due to an incomplete family unit. Foreigners come from other countries and may not have adapted to the culture enough to become self-sufficient.

God especially watches out for these groups in the Bible because they are financially vulnerable. It is interesting to note that God did not have this tithe collected every single year, but only two years in a seven-year cycle. God does not want people dependent on assistance from others; He wants us to get a boost when we are down to help get us back on our feet (I Thess. 4:12). A special prayer found in Deuteronomy 26:12-15 is supposed to be spoken when a person collects their third tithe. This prayer was said so that God would bless the land for the obedience of His people in setting aside this third tithe. Many times when the Bible refers to justice for the poor, it is in part referring to this third tithe being practiced.

As a matter of practice at Hungry Hearts Ministries, we teach that Christians in America should keep the first two tithes. We do not practice the third tithe in America because the federal government of the United States already takes more than 10% a year for federal programs including, but not limited to, social security, Medicare, welfare, unemployment, food stamps, widows benefits, section eight housing, and so forth. I am self-employed and pay the first 15% of my income every year for these type programs. These government programs are aimed toward the same purpose as third tithe. Americans technically already pay this third tithe through these programs. It is way more than 10% in the third and sixth year.

There is definitely nothing wrong with giving to the poor, but if it is to be Biblical, then it cannot be from first or second tithe. Second tithe can be used to help the disadvantaged to keep the Feasts, but not for other purposes. For those who live in countries that do not collect a tax for the poor and disadvantaged, then third tithe should be practiced. The prayer in Deuteronomy 26 should also be prayed over the third tithe when it is distributed.

## **Tithing: Your Covenant connection**

Now we come back to why Tithing is so important. Tithing is becoming a business partner with the Lord. When you go into business as a partnership, one person gets a share and the other person gets a share. Both of them are working together to further the cause of the business. When you enter into a covenant with God, you are entering into a partnership with Him. It is not just a spiritual agreement, but it is also a business agreement. You are working together for the same goal. Most partnerships are split 50/50, but God only asks for the 20%. First 10% goes for His goals and the second 10% you can spend on yourself and even others at the Feasts! In other words, for your obedience in setting aside the tithes, God is going to work hard to make sure you get blessed. He is going to get involved in your life in a way that you never thought or dreamed was possible.

Keep in mind that first tithe is not something we give God, it is something we owe God. It is His Holy portion as part of our covenant with Him. Abraham and Isaac tithed (Genesis 14:20, 28:22). They did this because they knew it was their covenant obligation to God for His faithfulness. There is no questioning God's faithfulness. We owe it to God to give Him His share. It is honoring the fact that He always comes through for us. In return for His mighty hand and works in our lives, we should always give this to Him. In fact, when Abraham gave in Genesis 14, the Bible reads that He gave tithes plural to Melchizedek. This is affirmed in the Hebrew language. This is reiterated in Hebrews 7:1-9 (King James, New King James Versions). This means he could have given first, second, and even third tithe to Him! The father of our faith paid tithes. As his spiritual children (Gal. 3:29), this means we should as well. In the very next Chapter, Genesis 15, God made a covenant with him. In this covenant, He promised Abraham the Promised Land. What an expansion of territory! Abraham gave God the covenant portion due to Him, and God brought about the increase for the Family Business! Because God is God, He can bring about a much greater increase to our partnership than we can contribute on our own!

The ancient understanding of earnings is that your earnings come from the work of your ten fingers. A tithe, then, is a one-tenth of what your ten fingers produce! God promised that He would bless the works of our hands if we obeyed Him, which includes blessing our fingers! The more He blesses our hands, the more we can produce. The more we produce, the more we get and the more He gets (because we have more tithes). It is a partnership at work! Abraham gave tithes. He is believed to have been one of the richest men in the Bible. He had over 300 trained men in his household! He was an entrepreneur that knew how to employ resources and use people in ways that best suited their talents and abilities. On top of this, the more money you give towards the gospel, the more people get converted. The more that are converted, the more reward you receive. When you use second tithe to help someone keep the Feasts, you will help win them over to the ways of God. This also helps you earn more reward in God's Kingdom! Wow – this is truly a revolving door of blessing for you and God!

One thing to keep in mind about tithing is that a tithe is a tithe. If a person who makes \$1,000 a month gives \$100 to the work of God, then they have tithed. If a person who makes \$10,000 a month gives \$500 to the work of God, they **did not** tithe. A tithe is not based on the amount you give, it is based on the percentage. A tithe is 10%. In this example, the person who gave \$100 tithed, whereas the one who gave \$500 did not tithe. The difference is that one gave 10% and the other did not. One obeyed and the other did not. The person who makes \$10,000 a month needs to give \$1,000 a month to the work of God. You want God in your business, as this book will explain. In Mark 12, we learn the story of the widow's mite and the rich people. The wealthy individuals put in a lot of money, but the widow put in all she had. If a person does not tithe, it does not count! A tithe is a tithe is a tithe. The widow put in all she had, while the rich people gave large amounts that did not equate to a tithe.

God wants to bless you. In fact, God wants to bless you so much you cannot even handle it all! But for us to get to that stage, we

must go into business with Him. Tithing gets us in the game so that we can receive an outpouring of blessing from on High. We must give to God what is God's and to Caesar what is Caesar's. The windows of heaven are open when we tithe. We are positioning ourselves to receive an outpouring from God.

## Feast Offerings

Offerings are mentioned throughout the Bible. Many types of offerings were saved up and offered at the Feast Days. In Deuteronomy 16:16-17, the Lord mentions a specific offering that is always supposed to be offered during the Feasts.

**Deut. 16:16-17** (also Exodus 23:15-17)

16 Three times a year all your men must appear before the Lord your God at the place he will choose: at the Festival of Unleavened Bread, the Festival of Weeks and the Festival of Tabernacles . No one should appear before the Lord empty-handed: 17 Each of you must bring a gift in proportion to the way the Lord your God has blessed you.

The Lord asks us to bring an offering three times a year on these Festival seasons in proportion to how God has blessed us. If the Lord has blessed us greatly this past year, then we should give a bigger offering. If we have had a down year financially (time and chance happen to all men), then we should give a smaller offering. God wants us to bring a gift based upon our increase. This requires diligence on our part. This is where keeping up with your finances during *Teshuvah* becomes important. It is also good to re-evaluate God's blessing in our lives as we approach the Passover Season. As you celebrate the Holy Day cycle every year, you can go back and compare the blessing of God in your life from previous years. As you compare your financial blessing from year to year, you can pray and determine the right amount of offering to give. Perhaps you received a 5% increase in your salary from last year. You should consider giving God a portion of that 5% increase!

Some Television ministers ask for you to give an offering when these three feast seasons come around. There is something very important I want to point out about these verses in Deuteronomy. In verses 16b-17 the verses say, "No one should appear before the Lord empty-handed: 17 Each of you must **bring a gift** in proportion to the way the Lord your God has blessed you." We are sup-

posed to show up and give these offerings (bring them). That means we are supposed to gather with fellow believers and celebrate these Feasts! To really fulfill the command and receive its full blessing, you need to show up to give the offering! We are not to appear at the Feasts empty handed! This also means we are to appear at the feasts with hands lifted in worship!

Remember from the first chapter that what we spend our money on is a reflection of what we deem to be important. “For where your treasure is, there your heart will be also” (Matthew 6:24, Luke 12:34). The amount of blessing God pours out into our lives will depend on how much offering we bring to the Feast. We must be diligent in setting aside a portion of our income based on the increase we receive from Him. This requires planning on our part. This does not mean we empty our bank account. We must have money to provide for our families, pay our bills, etc. We must be sure to set aside the money so that when the Festival season comes, we have something to give. If you wait until a month or a few weeks out from a Feast Day, the money may not be there. Sometimes, I take an additional 10% of my income each paycheck starting three months before the upcoming Feast so that I always have a festival offering to give. Obviously, your offering on Pentecost will be smaller than the other Feasts because you will only have about 50 days from Passover to accumulate money to give.

As a matter of practice, it is a good idea to keep up with your Feast offerings from year to year. This way you can track your giving with your increases and keep them balanced. God wants us to be practical in our giving. Our gift should be based upon our increase, as He said in Deuteronomy. When we give our offering, then God is going to pour out a blessing into our lives. Jesus said, “Give, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you.” (Luke 6:38). In the 2013 Feast Cycle, I increased my Feast offerings by 40%. My net worth increased 39% and my income increased 50%. I bought a house in great condition at a

great price. On top of this, I received tremendous revelation from God. This was shaken, stirred, and poured back into my lap! I am excited to see what God has in store for me in 2014!

God is the great giver. He is the greatest giver that will ever exist. We cannot out give Him. He always brings about a greater increase than what we give to Him. When we are diligent in setting aside our offering and give in proper proportion, God will bring about such a manifold increase that we cannot contain it! God poured out upon Abraham the blessing of the entire land of Canaan! That was a blessing He was not able to contain. The Israelites did not fully take it until the days of King David, hundreds of years later! Too many times we have open windows of heaven, but empty pockets because we are not giving our offerings in proportion. We do not give in proportion because we do not keep track of things. What we give during these times of the year will determine what God pours out on us over the course of the year and next year! I have heard this said before, and it is a true statement: "God is not going to release what is in His hand until you release what is in yours". The only thing that closes God's hand is when our hands are closed towards Him. Proverbs 11:24 reads, "One man gives freely, yet gains even more; another withholds unduly, but comes to poverty." When we freely give to God in proportion, then we will gain much more in return than we can possibly imagine and in ways we cannot predict!

## Conclusion

Tithing and giving are an important aspect of God's plan of prosperity for your life. They are really easy to follow. You have already made the money by working. Writing the check and putting it in the offering plate is the simplest action you will ever do. At the same time, it is one of the most powerful acts of obedience in the Bible. God makes us a multi-fold promise in Malachi 3:8-12 when we tithe: "Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. And all nations shall call you blessed: for ye shall be a delightful land, saith the LORD of hosts". (KJV)

Do you want everyone in your life to call you blessed? When you start setting aside your first and second tithe and give your feast offerings, God is going to pour out such a blessing into your life that you will not be able to contain it. You will have an overflowing abundance of His blessing in your life. Tithing opens the windows of Heaven; your Feast offering determines what is poured out! You will be able to help pull others out of poverty. You will be able to help them come up to the Kingdom level of blessing. It is the most exciting life you will ever live.

A more comprehensive version of this free booklet can be found on our website, **[www.hungryheartsministry.com](http://www.hungryheartsministry.com)**. Look at the resources section, and then go to store. You will learn how God wants to bless you with tremendous wealth and how to handle it. The title of the book is "Opening the Windows of Heaven: A Book on Tithing and Giving."

## Meet the Author

Kelly McDonald Jr. is an ordained Evangelist at Hungry Hearts Ministries in Jackson, TN. For 21 years, Kelly attended Trinity Baptist Church in Bemis, TN, where he was saved in 1992. While at Trinity, a small independent Baptist church, Kelly learned boldness for the Kingdom of God and that being a Christian is an all or nothing experience. In June 2006, Kelly was called to his first ministry, going door to door in the Bemis community and inviting people to church. In September 2006, Kelly was called to begin a Christian men's group at his then college, Lambuth University. In February 2007, Kelly was called to preach. Less than a month later, he became introduced to Hungry Hearts Ministries.

Since becoming a member of Hungry Hearts, Kelly has taken on many roles to further the ministry's work, from going door-to-door to pass out booklets, preaching, administering the prison ministry, teaching Bible Studies, and starting churches. Due to his service in the ministry, he was ordained a Deacon during the Feast of Pentecost on May 31<sup>st</sup>, 2009. His spiritual growth and desire to serve God led to his ordination as an Evangelist during the Feast of Pentecost on May 25<sup>th</sup>, 2012.

Kelly has written for a local Christian magazine, *The Christian to Christian Connection*, and for the international Sabbatarian magazine, *The Sabbath Sentinel*. He currently writes for and serves as the Editor for the Ministry's magazine, *Pursuit*. Kelly has written five books on how to live a holy life. Kelly graduated *summa cum laude* from Lambuth University in Jackson, TN in 2009. He earned a Bachelor of Science with a double major in Political Science and Sociology with a minor in Legal Studies. As a Torah Observant/Spirit Filled minister, Kelly has spoken at several different congregations in four different states, and is available to speak at your church upon request.



In this booklet, you will learn about the importance of tithing and giving. Did you know that Abraham tithed? Did you know that there is a specific offering believers are supposed to give a certain times of the year? When we release what is in our hand, God will release what is in His! This booklet is a shorter version of the full-length book “Opening the Windows of Heaven: A Book on Tithing and Giving”. The book is available on [www.hungryheartsministry.com](http://www.hungryheartsministry.com).



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