

“Tithe & Tribute: A Brief Theology of Online Giving”

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Faith Presbyterian Church – Evening Service

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Our sermon this evening is a topical one, and so we will look at several passages of Scripture, but the best to open with is probably Leviticus 27:30-34.

So, with that in mind, please do listen carefully, for this is God’s word for us this evening.

^{27:1} Yahweh spoke to Moses, saying,

[...]

³⁰ “Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is Yahweh’s [the Lord’s]; it is holy to Yahweh. ³¹ If a man wishes to redeem some of his tithe, he shall add a fifth to it. ³² And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman’s staff, shall be holy to Yahweh. ³³ One shall not differentiate between good or bad, neither shall he make a substitute for it; and if he does substitute for it, then both it and the substitute shall be holy; it shall not be redeemed.”

³⁴ These are the commandments that Yahweh commanded Moses for the people of Israel on Mount Sinai.

This is the word of the Lord. (Thanks be to God.)

Let’s pray ...

Lord, all that we have is from you.

And we want to honor you with all that you have given to us.

Help us now as we come to your word seeking to better understand *how* we are to do that.

Bless us as we attend to your word,

and help us to be obedient to you,

pledging our whole lives to your service.

We ask this in Jesus’s name. Amen

As some of you may be aware, our website now offers the option of giving to the church online. If you go to our website, faithtacoma.org, and look at the drop-down menu under “Information” then you will see the option to click on “Online Giving.”

The session has been discussing this possibility for some time, and has now decided to move forward with it.

That said, the session also realizes that there are both theological and liturgical implications that come with offering this option. And so, they requested that I consider giving a sermon on the theological and liturgical implications of online giving.

This request seemed to me both like a very good and a very terrible idea. It seemed very good because there are indeed implications for this new option. I imagine some of you would have questions about those implications, and we have historically been a church that takes the theological and liturgical implications of our actions seriously enough to address them in the context of a sermon. So, it seemed good to me to do that with this change as well.

At the same time, it seemed like a very terrible idea, because I was not even sure where to begin. And when I asked a few other ministers, they didn't know where to begin either!

That said, over the following weeks I reflected on the topic for a bit and realized that there are in fact relevant passages of Scripture for this question, which can help us as we think this topic through. And tonight, I hope to consider those texts, and their implications for this new option of online giving.

To be clear off the bat, us offering this new option does not change our current liturgy. We expect many will continue to give their offering through the plate, and we encourage you to continue to do that if that works well for you. What we want to explore are questions of whether it is permissible to give online rather than in the worship service, and if so, we want to consider what that means for those who do that, when they participate in the liturgy.

With that in mind, we will consider two topics tonight. We will first consider a practical theology of tithing. And second, we will consider a liturgical theology of tribute.

So a practical theology of tithing, and a liturgical theology of tribute.

So then: First, a practical theology of tithing.

While tithing is present in Abraham, in Genesis fourteen, the first overt command to tithe – to give a tenth of one's income to the Lord – is found in Leviticus chapter twenty-seven – in the passage we read a few minutes ago.

There we read that Israel was to give a tenth of their produce every year to the Lord – of what they grew in the field and what they raised in their herds and flocks. We should note that at this point in the command there is a personal quality to this act. It was the produce that one raised with one's own labor that was to be given. The actual fruit of your labor is what you brought before the Lord. An exception was made in the case of a lean year, if you needed the grain for next year's planting you could redeem some of it, though you had to give more than its equivalent in value (that's what is going on in verse thirty-one). But ordinarily it was to be the personal fruit of your fields and labor that you gave to the Lord.

Leviticus twenty-seven gives us a starting point. But there are two other important texts in the Pentateuch that set additional parameters for the tithe.

The second passage is Numbers 18:21-32. While in Leviticus twenty-seven we read of how Israel was to give the tithe, in Numbers 18:21-32 we read of what was to be done with the tithe. There we read that the tithe was to be given to support the priests and the Levites – those who served the tabernacle of the Lord and who ministered to Israel.

The third relevant passage is Deuteronomy fourteen. And if Leviticus twenty-seven tells us that God's people are to tithe, and Numbers eighteen tells us that the tithe is to go to the ministry and worship of God's people, then Deuteronomy 14:22-29 tells us *how* the tithe is to be given once Israel is in the promised land.

And the details here are somewhat important. In Deuteronomy 14:22-29 we read:

²²“You shall tithe all the yield of your seed that comes from the field year by year. ²³ And before Yahweh your God, in the place that he will choose, to make his name dwell there, you shall

eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear Yahweh your God always. ²⁴ And if the way is too long for you, so that you are not able to carry the tithe, when Yahweh your God blesses you, because the place is too far from you, which Yahweh your God chooses, to set his name there, ²⁵ then you shall turn it into money and bind up the money in your hand and go to the place that Yahweh your God chooses ²⁶ and spend the money for whatever you desire—oxen or sheep or wine or strong drink, whatever your appetite craves. And you shall eat there before Yahweh your God and rejoice, you and your household. ²⁷ And you shall not neglect the Levite who is within your towns, for he has no portion or inheritance with you.

²⁸ “At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. ²⁹ And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that Yahweh your God may bless you in all the work of your hands that you do.”

Now ... let me highlight a few things we should note about this passage.

First, we get an expanded picture of what the tithe is *for*. Here we see that the tithe is given first to support the priest and Levite, as we also saw in Numbers eighteen. Second, we see that the tithe is given to support the worship of the faithful worshipper. The worshipper would need animals for sacrifice, and would celebrate a holy feast, and the things needed for that worship were provided by the worshipper as part of their tithe – the tithe provided what was needed for worship. And third, the tithe was to support those in need among the people of God – the sojourner, the fatherless, the widow – those who would struggle to support themselves. These three uses of the tithe are laid out over these three passages: God’s people are to give a tenth of their income to support the life and worship of the Church, to support the mission and ministry of the Church (specifically, to support those who minister in or on behalf of the Church), and to support those in need, in or near the Church.

That’s what the tithe is *for*.

That’s an important reminder. But it’s not our main focus tonight. Our main focus is on *how* the tithe is to be given.

And for us, Deuteronomy fourteen is especially important. Because Deuteronomy fourteen shows that God calls on his people to accommodate their process of tithing to the circumstances they are in, in order to help God’s people obey the command to give.

What do I mean by this? Deuteronomy fourteen is addressing the future circumstances of Israel in the promised land in a way that Leviticus and Numbers are not. In one sense all three are looking forward to life in the promised land because Israel will not have produce from the field until they enter Canaan. At the time Leviticus and Numbers were written, Israel was still dependent on the manna in the wilderness.

But even so, Leviticus seems to reflect a situation in which all of Israel is close to the tabernacle. And so, we read that what the individual worshiper was to bring were the crops of their own field and the livestock of their own flocks and herds. They were not supposed to substitute them, but to give their own – what they had raised. And as long as Israel was camped around the tabernacle (as they were before they began to divide the promised land) that was feasible.

But once Israel began to settle in the land, things would change. Israel would spread out over a much larger space. But the tabernacle worship was still to remain centralized. Which meant that some Israelites would need to travel much farther than others to bring their tithe to the tabernacle.

Now, while it would be difficult for an Israelite to bring their tithe of grain and livestock over long distances ... that doesn't mean it was impossible. We might suspect that it would be hard. We might suspect that it would take more time and involve a lot more work. But it seems plausible that an Israelite could still bring the produce of their land and the livestock of their herds to the tabernacle if they really tried. Deuteronomy describes situations in which an Israelite is not "able" to carry the tithe, but we might wonder if it is a matter of impossibility or just a matter of greater difficulty. It seems to me it would likely be closer to the second – a matter of difficulty.

Even so, God makes an accommodation for them. We read in Deuteronomy fourteen, verses twenty-four through twenty-six that an Israelite could sell his tithe for money, bring the money to the tabernacle, and then buy the goods he wants to give as his tithe once he is there.

In other words, God is aware that a faithful Israelite who desires to give his tithe to the Lord may face circumstantial obstacles that make it more difficult to obey even when he is willing to. And God's response in Deuteronomy fourteen is to adjust the means by which the Israelite can give in order to help him obey – in order to make it easier for him to do what he already wants to do: to give his tithe to the Lord.

That is the pattern we see in Deuteronomy fourteen.

And though the details may be very different, it is the same spirit that is behind our decision as a church to offer online giving now.

In the past years and decades, it has been our custom and the custom in our culture for us to give our tithes and offerings in the form of cash or check. That is the means by which we have given.

But more and more the average American – especially the average *younger* American – does not use cash or checks much at all. In many cases giving their tithes and offerings may be the only time they use a check most weeks. A checkbook is not something they usually carry with them, because almost all of their transactions are carried out electronically or by credit or debit card.

The result of this is to create an extra burden, an extra hurdle, for many faithful Christians who *want* to give – who want to tithe – but who are not in the habit of carrying a checkbook with them.

Now – the burden is of course not as great as the burden of carrying grain and livestock many miles. But while there is a difference in degree, *I don't think there is a difference in principle.*

God did not tell the Israelites living far away that if they really loved him, they would get their acts together and find a way to get the grain and livestock from their fields to the tabernacle. His approach was not to confront them, but to encourage them – to help them to do what they already wanted to do, to facilitate the faithful giving they desired to do.

And we are desiring to have the same sort of approach. Rather than demand that people now and in the years to come commit themselves to the habit of carrying their checkbook and bringing checks every Lord's Day, we want to encourage them – to help them to do what they already want to do, to facilitate the faithful giving they desire to do.

And so, we are offering the option now for online giving.

You can now give online with a card or directly from your bank account. You can give one-time, or set it to happen automatically on a weekly or monthly basis.

The principle behind the new option is to help those who already desire to give as the Lord has called them to. But as we consider this accommodation, let me note a few things that the Lord seemed willing to accept in Deuteronomy, that should inform our thinking about online giving as well.

First, the Lord was willing to adjust the means of giving, even if in some ways it made it feel less personal.

In Leviticus twenty-seven it seemed like the ideal was to give directly from your herds and fields. And there is something personal in that – something meaningful in bringing an animal that you helped raise, that you nurtured yourself – giving crops that you yourself harvested. The adjustment in Deuteronomy fourteen loses something of that. The worshiper now sells his tithe in his hometown, and once he gets to the tabernacle, he uses the money to buy something else to offer. And so, he offers an animal he has never seen before. He offers grain he did not grow or harvest.

Something is lost there. We should admit that. Even so, God would rather facilitate the obedience and lose that personal touch, than make it more difficult for his people to obey, in which case they may be tempted not to.

So – what does that mean for us? If you are someone who loves the personal nature of placing your check in the plate, and seeing it brought to the front as we raise our hands and sing – if you appreciate the personal nature of that act of worship, *and* if you faithfully bring your tithe in the form of a check, then please, by all means continue to do that. That is wonderful. You should engage in that.

But if you are someone who frequently forgets his tithe, and who, if you're honest, when you look at your giving statement at the end of the year, you realize that you did not always make up what you missed ... if rightly or wrongly the burden of using checks has kept you from giving as faithfully as you intended to, then I'd urge you not to let the ideal of personalized giving in the service to keep you from the obedience of actual giving. God was willing to sacrifice some of the personalized nature to help his people be fully obedient. If it would help you be more obedient, consider using our online giving option, even if it lacks the same personal experience of giving in worship.

Second, we see in Deuteronomy fourteen that God was willing to facilitate and assist his people in giving, even if some costs were associated with it. This is more an implication of the text than something stated outright, but in allowing the adjustments he does in Deuteronomy fourteen, God allows the costs of transactions to become a part of how someone's tithe eventually reaches him.

In other words, the tithe now becomes subject to some market forces. A sheep might not sell for the same amount in an Israelite's more remote town than it does in the center of worship where the tabernacle is established. And so, an Israelite who sold his tithe of ten sheep in his hometown for a certain amount of money, might only be able to buy nine sheep for that amount of money at

the tabernacle. At least such a thing was possible. By making this change, God allows for those kind of costs in the process of transferring the tithe from an Israelite to the tabernacle.

And in some sense, we already accept those kinds of costs in the church's transfer of tithes and offerings today. The church pays bank fees, and buys equipment and software to better deposit and track contributions, and we pay our administrator in part to carry out those processes.

When it comes to online giving, there are unique processing costs. And the first point I am making is that the *category* of such costs is not a new one. The church already pays certain costs in order to receive and process our tithes and offerings, and the idea of there being a cost in the process of transfer is accepted in theory at least in Deuteronomy fourteen as well.

So, the category of such costs is not a new one.

But we should also note that while the category is not new, we are still called to be good and careful stewards. The Israelite who brought the money from his tithe, when he arrived at the tabernacle should have been looking for the best deal he could get, so that as much of his tithe got to the house of the Lord as possible. In a similar way, the church is careful to keep the costs of processing tithes and offerings as low as possible.

And we'd ask you to exercise the same stewardship when you consider how you give. Our deacons worked hard to find the best deal, and with our current online-giving provider there is a fee of about 2.3% if you use a credit or debit card, or a fee of only 1% if you set it up to make a checking withdrawal. So, let me say a few things about these fees and the mode by which you might give.

To begin, I'd say again that if you are faithfully bringing your tithes and offerings, and when you look at your statement at the end of each year you are right on target for where you meant to be, then please keep giving by bringing your tithes and offerings here to the church. That is the way to maximize the impact of what you give here.

That said, if you are someone who struggles to remember, struggles to bring your tithe, and who is disappointed by your statement at the end of the year, let me say three things about giving online.

First, though it takes a bit more time to set up, the best way to give online is through an automatic withdrawal from your checking account. The fee of 1% is very low. If you want to give online and maximize the impact of your giving, this is the way to do it. You may not earn any miles this way, but you make sure more of the money gets to be used in kingdom ministry – which is after all, the point.

Second, if you choose to give by card, we'd encourage you to be careful about using credit cards. Some people use credit cards all the time and pay them off every month. If that's you, then it's up to you to determine the best thing for you to use. But if you have struggled with credit card debt now or in the past, we'd strongly encourage you to use your checking account or your debit card if you choose to give online. If there is any chance of your credit card debt getting away from you, please do not give with one. Your call is to give from what you have – not from what you don't have. We considered disabling credit cards from online giving for this reason, but we wanted to give freedom to those who use credit cards as a preferred means and who pay them off each month.

Third, I want to put the fees in perspective. If you occasionally miss a tithing check, and at the end of the year you realize that you failed to make up a couple weeks, then even with the 2.3% rate, it

is better for you to give automatically online than bring your checks here – your giving will be more consistent, and even after the fees, the church will receive more of your tithe. If you miss two weeks worth of tithing, that is a larger percentage of your tithe your missing than would be lost to even the 2.3% fee over the course of a year. Which means it would be better for the church for you to give online and lose the fees than it would be for you to avoid the fees but miss two weeks' worth of tithing or more.

We are called to use wisdom and be good stewards. You need to look at your habits, or lack of habits, and determine the best way for you to give. For some of you it will be to continue bringing your tithe to the church. For others, it will be to use the online giving. *You* need to make that determination, but make sure you are taking all the factors into account when you do, and that you are willing to accept a new process there to make it easier, if it will help you to more faithfully give as you intend to give.

So, we see in Deuteronomy fourteen first that the Lord was willing to adjust the means of giving, even if in some ways it made it feel less personal, and even if it introduced some market costs into the process.

Third, and along with that, we see that the Lord was willing to adjust the means of giving, even if some teaching or pedagogical aspects of giving were lost in the process.

Again, we could imagine that something was lost in a young Israelite's experience of his family giving their tithe if they converted it to money as described in Deuteronomy fourteen. Had they brought their own grain and livestock the lesson would have been obvious – the covenant child would see her father bringing to the tabernacle the very products that she saw her family work hard to raise and produce. But in converting it to money, she saw her father take them to the market, and then they left for the tabernacle without them.

In other words, when taking advantage of the provision in Deuteronomy fourteen, an Israelite parent had to do a bit more work to help their children see the way they were tithing what they produced to the Lord. It wouldn't look as obvious, and so some extra teaching would be necessary. Nonetheless, the Lord still permitted giving in this way.

And if you have children then the same adjustments would be necessary if you began to give online. You'll need to explain to your children what you do, if they do not see you putting your tithe in the plate.

Fourth and finally, we see that the Lord was willing to adjust the means of giving, even if it meant that our gifts were no longer physically present in worship.

And that comes up most clearly in verses twenty-eight and twenty-nine of Deuteronomy fourteen. There we read: "At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that Yahweh your God may bless you in all the work of your hands that you do."

What we learn here is that every three years the tithe did not go to the tabernacle, but was given in the Israelite's hometown, in order to provide for the local ministering Levites along with those in need.

Now here is what I want us to notice: In this case the tithe did not go to the sanctuary. We learn in Deuteronomy twenty-six that a symbolic portion of the harvest would still be taken to the tabernacle and dedicated to God as the first fruits, but the tithe would not be brought into tabernacle worship. The tithe would instead be deposited with the Levites in town and then distributed as needed.

What this shows us is that while the tithe was linked to worship, it was not always *brought* to worship. Israelite worship did not always require the bringing of the tithe to the tabernacle. We will come back to the topic of the tithe's role in worship in our second main point.

For now, as we consider the practical theology of the tithe, we see in many ways that one of the chief goals in the Bible was to help the faithful to really give their tithe to the Lord – and the Lord was willing to make a number of adjustments to aid them in doing that.

And why was the Lord so set on helping the people actually give their tithe to him?

It was not because he is greedy. It was not because he was in financial need – the whole world belongs to him.

God is eager to help his people give their tithe, because he knows that the giving of their tithe is meant to be a reflection of, and a training for, their whole lives.

We do not give our tithe because God owns 10% and we own 90%. We give our tithes because *all* of it belongs to God, and as a reflection of the fact that *we know* it is all truly his, we give our tithe, we give a symbolic portion of it, back to him.

Our tithe is to reflect our lives, and our lives are to reflect our tithe. And each reinforces the other. And to assist us in that process of dedicating our whole selves to him, God encourages and aids us in giving him our tithe.

That helps us think through some of the practical aspects. But it doesn't really get at the liturgical aspects, which is the second focus of our sermon this evening, and which we will turn to now.

The tithe was linked in some ways to liturgy and worship. The tithe might not be given in the Israelite worship service, as we see in Deuteronomy 14:28-29, but the tithe was at least acknowledged in worship in some way – whether in the liturgy of the first fruits, or in years when it was brought to the tabernacle itself.

And so, the second thing we need to consider is: What role does the tithe play in *our* liturgy, and how should those who are giving online (and not within the worship service) think about that part of the liturgy?

Here at Faith Presbyterian Church our tithes are given in a section of the liturgy when we commit ourselves to the Lord as our King. In this portion of our morning worship we often confess our faith, we give our tithes, we pray together as a congregation, and we do all of that in reliance on the Holy Spirit.

By confessing our faith in and allegiance to Christ in the covenant, by presenting him with our tithes, and by bringing our petitions before him, we are acknowledging the Lord as our King and pledging our loyalty to him.

If our goal is to proclaim the Lord as our king, then for guidance on how we do that we might again look to the worship of Israel. And if we do, we find a moment in their worship which reflected the very same thing.

In the tribute offering (sometimes called the grain offering), described in Leviticus 2, Israel was doing the very same thing in their worship in the tabernacle that we do in our Lord's Day worship when we confess our faith, give our tithes, and bring our petitions – they were declaring that the Lord, that Yahweh, was their King, and they were pledging themselves to him as his subjects.

And we can begin to see that even from the word used to describe that offering. Though the ESV translates it “grain offering” in Leviticus two, that's not actually the word being used in Hebrew to identify it. While what is given in that offering is in fact grain, the Hebrew word used to describe it is “*minhah*,” which Gordon Wenham explains usually means “tribute.”

After studying the word, Wenham writes: “In nonreligious usage *minhah* often means ‘tribute,’ the money paid by a vassal king to his overlord as a mark of his continuing good will and faithfulness.”

Wenham goes on: “There seems very little difficulty in transferring these secular meanings of *minhah* into the religious sphere. The [grain] offering is a kind of tribute from the faithful worshipper to his divine overlord. When a treaty was made, the conquered nations were expected to bring their tribute to the great king. Israel too was bound by a covenant with God, and therefore had a responsibility to express her fidelity by bringing her [grain] offerings” – her tribute offerings. [Wenham, 69]

And so, the tribute offering described in Leviticus two was meant to be a way that God's people acknowledged that the Lord, that Yahweh, was their sovereign King, and they were his faithful servants.

And what made up the tribute offering? What symbolic elements made up this pledge of loyalty to their divine King?

In Leviticus two we read that it included processed grain (in the form of fine flour or bread), incense, salt, and then oil.

As Mike Farley, an adjunct professor at Covenant Theological Seminary, has pointed out, the Bible tells us the symbolic meaning of each of these elements in worship. The processed grain is a picture of human labor, the salt is described as the “salt of the covenant,” the incense is a picture in the Bible of prayer, and the oil is a symbol of the Holy Spirit.

Using the symbolic language of the tabernacle, the Israelites were offering their labor, affirming the covenant, lifting up their prayers, and doing it all with the help and anointing of the Holy Spirit. The tribute offering for Israel was meant to do the same thing we do in the portion of our morning worship that comes between absolution of sin and the sermon: it was meant to be a time where God's people pledge themselves to God as their king through re-affirming the covenant, offering him their labors and their prayers, and doing it all in dependence on God's anointing Spirit.

Now – we could say a lot more about that, but let me bring us back to our main topic.

In our worship service we use our tithes as part of that same movement within our liturgy. Our tithes serve the role of our labor that we offer to the Lord – it serves the role of the tribute that affirms that God is our king and that in truth all we have is his.

And giving our tithes in the worship service is a good way to do that – it is a good symbolic picture of us pledging our whole selves to God as our King.

It's a *good* element for doing that in worship ... but it's not a *necessary* element for doing that in worship. And we know this because the tribute offering of Leviticus two did *not* itself involve the whole tithe. It involved only a symbolic portion of grain.

In other words, while it is good and proper to take the portion of our worship where we pledge ourselves to God, and to combine it with the giving of our tithes, it is not *necessary* that those two things go together. Because we know that they did not necessarily go together in the tabernacle worship of Israel either.

How then, should we pledge ourselves to God as our King in this portion of the liturgy?

Well ... in many of the same ways we already do. We use our words to reaffirm our faith, declaring the Lord as our King. We recite the law together, pledging our commitment to be loyal to Lord's kingly law for us. We bring our petitions to God, trusting that he is sovereign and can answer them. In all these ways we do what the tribute offering was supposed to do – we confess God as our King and pledge ourselves as his loyal subjects.

When we give online, we are not bringing the product of our labor into worship ... but in some sense we already are not really doing that. When we place a check in the offering plate, we bring a symbol that is connected to our labor into worship ... but it's still several steps removed. While the Israelite brought the actual products of their work in the grain portion, we bring a piece of paper that represents cash, which itself represents value, which itself represents the results of our labor. It's several steps removed ... and I'm not sure that giving online removes it a whole lot further.

Whether we give by check or online, we do not bring the true products of our labor into worship anymore ... and that's okay, because even the Israelite in the tribute offering only brought a symbolic portion of his labor into worship. Maybe the call for us is to think of how we can affirm the same thing by a different symbol. And maybe in our culture raising our hands and publicly declaring that we are not our own but belong fully to Christ – that we are slaves to Christ – maybe *that* is a more radical and more counter-cultural, and more meaningful way to declare that Christ is our King than whether we place a check in a plate or have an automatic withdrawal done online. Maybe such actions in worship do exactly what the tribute offering was meant to do. Maybe that is the case. In many ways I'm still thinking about all this liturgically.

But in either case, when it comes to our lives, the *reality* of sacrificial giving reflects and shapes our priorities far more than the *means* by which we give.

What we learn from the tribute offering is that while bringing our tithes into our liturgical worship is a *very good* way of proclaiming Christ as our King and pledging ourselves to him, it is not an *essential* element for doing that within the worship service.

By introducing online giving, our church hopes to help those who already want to give, to be more faithful in their giving. We hope to adjust the means by which they can give, in order to aid them in their obedience, just as the Lord did in Deuteronomy fourteen.

We also hope to help them be faithful in a way that pledges their covenant loyalty to Christ their King in their lives, without eliminating that same pledge from the liturgy, as we declare in our worship that he is our King and pledge our lives to him – confessing his covenant, lifting up our prayers, relying on his Spirit.

In all of this, we must not forget the heart of both our tithe and our tribute. Christ has purchased us with his blood, and *we are his*. All we are, all we have, and all we do are his. Our tithe and tribute are reflections and reaffirmations of that.

In our finances, let us acknowledge the that all we are, and all we have, and all we do are Christ's. In our worship, let us acknowledge the that all we are, and all we have, and all we do are Christ's. In every aspect of our lives let us acknowledge the that all we are, and all we have, and all we do are Christ's.

And thus, let us be *living* sacrifices. For that is our true spiritual worship.

Amen.

This sermon draws on material from:

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