Tithing basics:

A tithe is based on your gross income, except for when you run a business. You tithe on the net income of your business, not considering depreciation.

You do not have to tithe on a gift you receive unless you just want to.

The Lord’s tithe is delivered to a person. It can go through a ministry if they deliver 100% of it to a person. It is best if they have a special account for the Lord’s Treasury. This will hold up in the courts of heaven.

The tithe goes to:
1. The needy, the widow (that the family cannot/is not taking care of).
2. The fatherless (this includes a woman where the husband/father has left the family and she is struggling).
3. The stranger.
4. The psalmist.
5. The five fold men/women of God. (Just because they have a label does not mean they fulfill this requirement.)

Delivering as His Bride:

All of the above will hold up in the courts of heaven! But to deliver the Lord’s funds as His Bride, as His liaison, you must deliver them in His Name. This is not to say, “In the name of Jesus I give this to you.” It is to say, “The Lord said to give this to you!” This brings the Lord into the situation and tends to build His Kingdom. The “I give this to you in the name of Jesus” does not do that and brings attention to you.

The above is legal and holds up in the courts of Heaven, but the Lord wants you to learn to only deliver His tithe where He instructs you to. He has a purpose and a specific plan for His funds. The Bride of Christ does this!

Another element we should be aware of is that the Lord will sometimes have a person declared a legal recipient of His Treasury. The Lord told us to do this with a person, to teach us more about the legalities in the courts of heaven. It sheds light on an element of how the Lord sets up His Kingdom, not us. Paul the apostle was a good example of this type of man, without me going into some specific characteristics here. This declaring is only done at the Lord’s direction.

http://www.takehisheart.com