

# How Do We Give to the Eternal?

How is the preaching of the Gospel financed? How much should believers give? To whom should they give? What are the Biblical answers and examples?

by Richard Tafoya and Norman S. Edwards  
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## Part I— A Biblical Study of Giving

Today, we live in a money-economy. Nearly all essential goods and services are available for the right amount of money. If we want to give somebody something, but we are not sure what they need, we often give money. It is only natural that we give money to do the work of the Eternal.

But what does the Bible say on the subject? How do the Old Testament principles of “tithing” relate to today? How was the work our Savior and His disciples financed in the New Testament? We do not find an exhaustive answer to these questions, but there are many strong indications. Since the mission of the *ekklesia* (the church) is essentially the same as it was in the first century, we feel the place to begin this study is in the New Testament.

### How Our Savior Supported His Ministry

How did our Savior fund his ministry? It was apparently not one of His major concerns as there is no chapter-size section of the Bible devoted to the subject. However, if we look at the **many clues scattered throughout the Bible** and read all of them together, a picture emerges.

And Jesus said to him, “Foxes have holes and birds of the air have nests, but the Son of Man **has nowhere to lay His head**” (Matt 8:20).

At that time Jesus went through the grainfields on the Sabbath. And His disciples were hungry, and **began to pluck heads of grain** and to eat (Matt 12:1).

...Mary called Magdalene, out of whom had come seven demons, and Joanna the wife of Chuza, Herod’s steward, and Susanna, and many others **who provided for Him from their substance** (Luke 8:2-3).

There were also **women** looking on

from afar, among whom were Mary Magdalene, Mary the mother of James the Less and of Joses, and Salome, who also **followed Him and ministered to Him** when He was in Galilee, and many other women who came up with Him to Jerusalem (Mark 15:40-41).

Now behold, there was a man named Zacchaeus who was a chief tax collector, and he was rich. And he sought to see who Jesus was, but could not because of the crowd, for he was of short stature. So he ran ahead and climbed up into a sycamore tree to see Him, for He was going to pass that way. And when Jesus came to the place, He looked up and saw him, and said to him, “Zacchaeus, make haste and come down, for today I must stay at your house” (Luke 19:2-5).

Philip answered Him, “**Two hundred denarii worth of bread is not sufficient for them**, that every one of them may have a little.” One of His disciples, Andrew, Simon Peter’s brother, said to Him, “There is a lad here who has five barley loaves and two small fish, but what are they among so many?” Then Jesus said, “Make the people sit down.” Now there was much grass in the place. So the men sat down, in number about five thousand. And Jesus took the loaves, and when He had given thanks He distributed them to the disciples, and the disciples to those sitting down; and likewise of the fish, as much as they wanted. So when they were filled, He said to His disciples, “**Gather up the fragments that remain, so that nothing is lost**” (John 6:7-12).

But some were there who said to one another in anger, “**Why was the ointment wasted in this way? For this ointment could have been sold for more than three hundred denarii**, and the money given to the poor.” And they scolded her (Mark 14:4-5).

Mary took a pound of costly perfume made of pure nard, anointed Jesus’ feet, and wiped them with her hair. The house

was filled with the fragrance of the perfume. But Judas Iscariot, one of his disciples (the one who was about to betray him), said, “Why was this perfume not sold for three hundred denarii and the money given to the poor?” **(He said this not because he cared about the poor, but because he was a thief; he kept the common purse and used to steal what was put into it.)** Jesus said, “Leave her alone. She bought it so that she might keep it for the day of my burial. You always have the poor with you, but you do not always have me” (John 12:3-8, NRSV).

Some thought that, because Judas had the **common purse**, Jesus was telling him, “**Buy** what we need for the festival”; or, that he should **give something to the poor** (John 13:29, NRSV).

After these things the Lord appointed **seventy others** also, and sent them two by two before His face **into every city and place where He Himself was about to go**. Then He said to them, “The harvest truly *is* great, but the laborers *are* few; therefore pray the Lord of the harvest to send out laborers into His harvest. Go your way; behold, I send you out as lambs among wolves. **Carry neither money bag, knapsack, nor sandals;** and greet no one along the road.... And remain in the same house, eating and drinking such things as they give, for the laborer is worthy of his wages. Do not go from house to house. “Whatever city you enter, and they receive you, **eat such things as are set before you** (Luke 10:1-4, 7-8).

For His disciples had gone away into the city to **buy food** (John 4:8).

Nevertheless, lest we offend them, go to the sea, cast in a hook, and take the fish that comes up first. And when you have opened its mouth, **you will find a piece of money;** take that and give it to them for Me and you [their temple tax] (Matt 17:23).

From these verses we can draw some simple conclusions.

**1) Our Savior’s ministry was a low-budget operation.** Only basic foods are mentioned—not fancy dishes. They sometimes slept outside. They even carefully saved the leftovers from the large quantity of food miraculously produced. Apparently, they had no more than “two hundred denarii” to buy food for the crowd. They were disturbed when “three hundred denarii” worth of ointment was “wasted” on our Savior.

**2) A mixture of miracles and physical support were used.** Since the disciples always seemed surprised by the miraculous provision of food and money, it is unlikely that such miracles were a daily occurrence. Direct support from others was the most likely.

**3) Gifts of food and shelter were always accepted by our Messiah.** Apparently, women were the primary givers of these gifts (quite possibly because men were used to giving their offerings at the temple—Deut 16:16). In the case of Zacchaeus, our Savior asked to stay at the house of a man who did not know Him, but it is obvious that Zacchaeus could easily afford it and that he was willing to serve.

**4) Money was a minor part of their operation.** There are no references at all to our Savior asking for or accepting money. Judas apparently carried the money for the entire group—the “common purse.” There were times when they bought food or gave money to the poor.

**5) Financial corruption occurred even in our Savior’s ministry.** If Judas took some of the money for himself, does that make it acceptable for today’s ministers to secretly take money for themselves? No! The Bible says of Judas: “It would have been good for that man if he had never been born” (Mark 14:21). However, we must realize that if the Messiah did not stop the misuse of funds by Judas in His own ministry, He may not stop it in His ministries today. A ministry can bear fruit even though some people in it are corrupt.

### Supporting the Apostles’ Ministry

The apostles’ ministry was started by voluntary contributions from sold possessions. People were so excited about preaching the

Gospel that they were not concerned about the physical things for the future (Matt 6:25-34).

Nor was there anyone among them who lacked; for all who were possessors of lands or houses sold them, and brought the proceeds of the things that were sold, and laid *them* at the apostles' feet; and they distributed to each as anyone had need (Acts 4:34-35).

Does this mean that all brethren today should operate in a communal system? No. The Old Testament and many New Testament passages clearly teach private ownership. There is no Biblical command for individuals to sell their property and give it to a collective group. However, for those who have the faith to give in this way, there was a reward promised (Matt 19:29). The problem with collective systems is that some people tend to take advantage of them and "receive" much more than they "give":

For even when we were with you, we gave you this command: Anyone unwilling to work should not eat. For we hear that some of you are living in idleness, mere busybodies, not doing any work. Now such persons we command and exhort in the Lord Jesus Christ to do their work quietly and to earn their own living. Brothers and sisters, do not be weary in doing what is right (2Thes 3:10-13).

After Acts 5 we do not find any more examples of property sales or miraculous provision of food or money to preach the Gospel. This does not mean that these practices completely ended in the first century, nor does it mean that they cannot occur today. Apparently, the primary means of supporting the preaching of the gospel throughout the remainder of the New Testament was **giving** by the brethren. The Apostle Paul writes a fairly lengthy discourse explaining that those who preach the Gospel should live by the gospel:

Do we have no right to eat and drink? Do we have no right to take along a believing wife, as *do* also the other apostles, the brothers of the Lord, and Cephas? Or *is it* only Barnabas and I *who* have no right to refrain from working? **Who ever goes to war at his own expense?** Who plants a vineyard and does not eat of its fruit? Or **who tends a**

**flock and does not drink of the milk of the flock?** Do I say these things as a *mere* man? Or does not the law say the same also? For it is written in the law of Moses, "You shall not muzzle an ox while it treads out the grain." Is it oxen God is concerned about? Or does He say *it* altogether for our sakes? For our sakes, no doubt, *this* is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. If we have sown spiritual things for you, *is it* a great thing if we reap your material things? If others are partakers of *this* right over you, *are* we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ. Do you not know that those who minister the holy things eat *of the things* of the temple, and those who serve at the altar partake of *the offerings* of the altar? **Even so the Lord has commanded that those who preach the gospel should live from the gospel. But I have used none of these things, nor have I written these things that it should be done so to me;** for it *would be* better for me to die than that anyone should make my boasting void (1Cor 9:4-15)

The entire ninth chapter of **2 Corinthians** is also about giving, but for brevity we quote only one verse, which again shows that giving is an important voluntary act. We find the same principles repeated in related Scriptures:

*So let* each one *give* as he purposes in his heart, **not grudgingly or of necessity; for God loves a cheerful giver** (2Cor 9:7).

For it pleased those from Macedonia and Achaia to make a certain contribution for the poor among the saints who are in Jerusalem (Rom 15:26).

Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, "You shall not muzzle an ox while it treads out

the grain,” and, “**The laborer is worthy of his wages**” (1Tim 5:17-18).

Beloved, you do faithfully whatever you do for the friends, even though they are strangers to you; they have testified to your love before the church. You will do well to send them on in a manner worthy of God; for they began their journey for the sake of Christ, accepting no support from non-believers. **Therefore we ought to support such people, so that we may become co-workers with the truth** (3Jn 5-8, NRSV).

The Apostle Paul made it clear that he would rather work than offend those he was teaching by asking them for money:

Nor did we eat anyone’s bread free of charge, but worked with labor and toil night and day, that we might not be a burden to any of you, **not because we do not have authority**, but to make ourselves an example of how you should follow us (2Thes 3:8-9).

For you remember, brethren, our labor and toil; for **laboring night and day, that we might not be a burden to any of you**, we preached to you the gospel of God (1Thes 2:9).

So, because he was of the same trade, he [Paul] stayed with them and **worked**; for by occupation they were tentmakers (Acts 18:3).

Yes, you yourselves know that **these hands have provided for my necessities**, and for those who were with me. I have shown you in every way, by laboring like this, that you must support the weak. And remember the words of the Lord Jesus, that He said, “It is more blessed to give than to receive” (Acts 20:34-35).

And we labor, **working with our own hands**. Being reviled, we bless; being persecuted, we endure (1Cor 4:12).

The approach toward money in the New Testament is this: it is just one of many tools that may be used in preaching the Gospel. There is no example of someone “waiting for money to be available so he could begin preaching the gospel.” To the contrary, we find “the love of money is a root of all *kinds of* evil, for which some have strayed from the faith in their greediness” (1Tim 6:10). The apostles never had or expected to have a great deal of money from their efforts:

Then Peter said, “**Silver and gold I do not have**, but what I do have I give you: In the name of Jesus Christ of Nazareth, rise up and walk” (Acts 3:6).

To the present hour we both hunger and thirst, and **we are poorly clothed**, and beaten, and homeless (2Cor 4:11).

[Paul had been] in weariness and toil, in sleeplessness often, in hunger and thirst, in fastings often, in cold and nakedness (2Cor 11:27).

...wranglings of men of corrupt minds and destitute of the truth, who suppose that **godliness is a means of gain** (1Tim 6:5).

Besides supporting the preaching of the gospel, the brethren were expected to directly help those who were in financial need. We quote three such Scriptures below:

If a brother or sister is naked and destitute of daily food, and one of you says to them, “Depart in peace, be warmed and filled,” but you do not give them the things which are needed for the body, what *does it* profit? (Jms 2:15-16.)

But whoever has this world’s goods, and sees his brother in need, and shuts up his heart from him, how does the love of God abide in him? (1Jn 3:17.)

He answered and said to them, “**He who has two tunics, let him give to him who has none**; and he who has food, let

him do likewise (Luke 3:11).

Other Scriptures along this same line include Luke 10:30-37, 18:22, 19:8; Matthew 25:34-40; Acts 10:2-4; 1 Timothy 6:18, and many Old Testament Scriptures. The only cases where we find a centralized collection of money to help the poor are when those poor needing helps are located a long distance away.

In the early congregations, giving was the duty of everyone who could do it. It was also considered a **spiritual gift**. Lists of spiritual gifts are found in Romans 12:6-8; 1 Corinthians 12:7-11, 12:28-31, Ephesians 4:11-15, and 1 Peter 4:8-11. While not every gift is included in every list, **giving** is mentioned only here:

Having then gifts differing according to the grace that is given to us, *let us use them*: if prophecy, *let us prophesy* in proportion to our faith; or ministry, *let us use it* in *our* ministering; he who teaches, in teaching; he who exhorts, in exhortation; **he who gives, with liberality**; he who leads, with diligence; he who shows mercy, with cheerfulness (Rom 12:6-8).

We do not have space for a detailed study of spiritual gifts here. For more information, write to the address on the back for the free article, *How Does the Eternal Govern Through Humans?* Clearly, the early church was far more concerned about all the gifts of the spirit than they were about money. Nevertheless, money was not ignored.

Before we draw our conclusions about how we should give to the Eternal today, we should examine the old Testament practices of giving. Many of the first century believers grew up with these practices and would have naturally continued them if something did not persuade them to do otherwise. These giving practices included tithing (giving a tenth of one's increase) and numerous kinds of offerings. Some of these things were offered at the temple and some were given to the Levites. (The Levites were one of the twelve tribes of Israel. They were commissioned to take care of the temple, teach the law, and perform other religious duties in Israel. Levites who descended through Aaron, Moses' brother, served as priests.) It is especially important to determine if these practices are eternal laws or if they were associated only with the Levitical

priesthood in the land of Israel. Were these giving practices transferred to "the church"? How were they affected by the destruction of the Jerusalem temple and the Levitical system in 70 AD?

### Cain and Abel's Offerings

It is vital that we look at the giving practices before Moses. The animal sacrifices and other rituals ended with our Savior's resurrection and the destruction of the temple. However, commands given to mankind before Moses were usually meant to be obeyed by all men for all time. Examples of these commands are worshipping the Eternal, marital fidelity, keeping the Sabbath, and refraining from unclean food. Are there similar commands for giving? We begin with the first Scripture that has something to do with people giving:

And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the LORD. Abel also brought of the **firstborn** of his flock and of their fat. And the LORD respected Abel and his offering, but He did not respect Cain and his offering. And Cain was very angry, and his countenance fell (Gen 4:3-5).

There is great speculation among commentators about exactly why Abel's offering was accepted and Cain's rejected. Obviously, Cain did something wrong. Some claim his sin was not giving a full 10 percent (tithe), but the Scripture clearly uses the word "offering", not "tithe". Abel's offering was accepted by the Eternal, but it was not selected according to the manner prescribed for tithing from the flock in Leviticus 27:32-33. Rather, it was very similar to the "firstborn" offering in Exodus 22:29-30:

...The **firstborn** of your sons you shall give to Me. Likewise you shall do with your oxen *and* your . It shall be with its mother seven days; on the eighth day you shall give it to Me.

Without knowing the exact instructions given to Cain and Abel regarding offerings, we can conclude at least these points:

- 1) The offerings were given directly to the Eternal (not to some human representative).
- 2) Some offerings are acceptable to Him.
- 3) Some offerings are not acceptable.
- 4) If tithing is an eternal law, the Creator

did not see fit to mention it here.

### Abraham's "Tithe of the Spoil"

The first place we find "tithe" mentioned is in Genesis 14:17-20:

And the King of Sodom went out to meet him [Abraham] at the Valley of Shaveh (that is the Kings Valley), after his return from the defeat of Chedor-laomer and the kings who were with him. Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. And he blessed him and said: Blessed be Abram of God Most High, Possessor of heaven and earth; And **blessed be God Most High, Who has delivered** your enemies into your hand. **And he gave him a tithe of all.**

Abraham gave Melchizedek a tenth of the spoils of war, after he had defeated Chedor-laomer. We could assume that Abraham was "following his life-long practice of tithing on his increase," but that would be our idea, not the Bible's. It is much easier to read the Bible and see that Abraham gave the Eternal both thanks for his victory and a tithe of the spoil. The spoil was clearly **not increase** since Abraham did not keep any of it:

Now the king of Sodom said to Abram [Abraham], "Give me the persons, and take the goods for yourself." But Abram said to the king of Sodom, "I have raised my hand to the LORD, God Most High, the Possessor of heaven and earth, that **I will take nothing**, from a thread to a sandal strap, and that I will not take anything that *is* yours, lest you should say, 'I have made Abram rich'—except only what the young men have eaten, and the portion of the men who went with me: Aner, Eshcol, and Mamre; let them take their portion" (Gen 14:21-24).

Even Henry Lansdell, a staunch believer in tithing, admits "No profane author, and no account or tradition known to us in any country, professes to give that origin [The giving of 10%], nor does the Bible do so in express terms" (*The Tithe in Scripture*, p.18). There are historic cases where other nations have given 10% to their gods—some times in thanks for battle victories. However, we cannot

prove whether Abraham learned the practice from them, they learned the practice from Abraham, or that the two are unrelated.

Is it possible that Abraham always tithed on everything he received, and that he tithed on this spoil "as usual" and then later decided to give it all back? Probably not. If Abraham always tithed, why does the book of Hebrews only refer to his giving a tenth of the spoil and not to "his practice of tithing" or some similar thing?

For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham **returning from the slaughter of the kings** and blessed him, to whom also Abraham gave a tenth part of all,... Now consider how great this man *was*, to whom even the patriarch Abraham gave a **tenth of the spoils** (Heb 7:1-2,4).

We can be sure that the spoil of war is not an item upon which the Eternal required one or more tithes to be paid. The Eternal commanded that Israel take vengeance on the Midianites, so Israel attacked the Midianites and defeated them. Israel then took the Midianites' children, their livestock and everything they owned as spoil. Lets pick up the story in Numbers 31:25-30:

Now the LORD spoke to Moses saying: "Count up the plunder that was taken—of man and beast—you and Eleazar the priest and the chief fathers of the congregation; and divide the plunder into two parts, between those who took part in the war, who went out to battle, and all the congregation. And levy a tribute for the LORD on the men of war who went out to battle: **one of every five hundred** of the persons, the cattle, the donkeys, and the sheep; take it from their half, and give it to Eleazar the priest as a heave offering to the LORD. And from the children of Israel's half you shall take **one of every fifty**, drawn from the persons, the cattle, the donkeys, and the sheep, from all the livestock, and give them to the Levites who keep charge of the tabernacle of the LORD."

All that the Eternal required as a tribute was 2% *from* the congregation *for* the Levites, and .2% (one in five hundred) *from* the warriors *for* the priests! Not a tithe! If there

was a universal tithing law, why was it not applied here? The officers, because they were so grateful for the great victory the Eternal had given them, brought an offering of the gold:

Then the officers who were over thousands of the army, the captains of thousands, and the captains of hundreds, came near to Moses; and they said to Moses, "Your servants have taken a count of the men of war who are under our command, and not a man of us is missing. therefore we have brought an offering for the LORD, what every man found of ornaments of gold: armlets and bracelets and signet rings and earring and necklaces, to make atonement for ourselves before the LORD" (Num 31:48-50).

### Jacob's Promise to Tithe

The next place where the word "tithe" is mentioned is in Genesis 28:20-22:

Then Jacob 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 be my God. And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."

Note the word **If**. Jacob is making a contract, a vow, with the Eternal, that if He takes care of Jacob, he will perform three things:

- 1) The Eternal will be his God.
- 2) His pillar stone will be "God's house."
- 3) He will give 10% of what is given him.

These items do not all fall into the same category. Item 1 was something he should have done whether he was blessed or not. Item 2 was apparently his idea—certainly not a command given to Adam, Seth, Noah, etc. What is item 3—an eternal command, or something Jacob thought to do? From only these verses, we cannot tell whether it was a requirement like item 1, or a spontaneous thing like item 2. Since Jacob was promising to give a tenth of "all that you give to me," it would be best to understand what Jacob was going to receive. That is explained in the preceding verses:

And behold, the LORD stood above it and said: "I *am* the LORD the God of

Abraham your father and the God of Isaac; **the land on which you lie** I will give to you and **your descendants**. Also your descendants shall be as the dust of the earth; you shall spread abroad to the west and the east, to the north and the south; and in you and in your seed all the families of the earth shall be blessed. Behold, I *am* with you and will keep you wherever you go, and **will bring you back to this land**; for I will not leave you until I have done what I have spoken to you" (Gen 28:13-14).

When we see Jacob's vow in this context, it is clear that he was promising to give back a tenth of what the Eternal promised to give to him and his descendants. Jacob did not receive the promised land during his lifetime—it was his descendants that received it (Ex 33:1). Jacob died in Egypt, and only his physical body was returned to the promised land (Gen 50:13-14). It was this land that was **given** to Jacob's descendants by the Eternal (Deut 6:10-11). Similarly, "And 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).

We find no evidence at all that the Eternal received any tithes from Jacob or his descendants **until they were given their land**. In Genesis 29, the very next chapter, Jacob took a job—he worked 14 years for two wives. How does one tithe on a wife? Should Jacob have worked for an additional 1.4 years and given all the proceeds from that as a tithe? Jacob worked an additional six years for Laban's cattle, but his wages were changed 10 times (Gen 31:41). How did he tithe on the cattle, and to whom would he have given the tithe? There is nothing in the Bible about this.

Did Jacob's next descendant, Joseph, tithe in Egypt? During the seven years of famine, Joseph gained control over nearly all the wealth of Egypt (Gen 47:13-26). Did he tithe? To whom did he tithe? Did he command others to tithe? In a way, he enforced two tithes, but **they were not to the Eternal or his representative**:

[Joseph said:] "And it shall come to pass in the harvest that **you shall give one-fifth to Pharaoh**. Four-fifths shall be your own, as seed for the field and for

your food, for those of your households and as food for your little ones.” So they said, “You have saved our lives; let us find favor in the sight of my lord, and we will be Pharaoh’s servants.” **And Joseph made it a law over the land of Egypt to this day, that Pharaoh should have one-fifth**, except for the land of the priests only, *which* did not become Pharaoh’s (Gen 47:24-26).

It is important to realize that these payments went to Pharaoh, not to Joseph or some other righteous person which might fulfill Jacob’s promise to give a tenth to the Eternal. If we consider that these payments to Pharaoh were the Eternal’s method of tithing in Egypt, **then the civil taxes of today—which often exceed 20%—could also be considered tithes.** Does anyone believe that is what the Eternal wants? While it appears that Joseph certainly would have had the power to enforce tithing to the Eternal, there is no mention that he did. Such a tithe would have produced a huge amount of wealth. Who would have been authorized to receive it? For what would it have been used?

One final point on the fulfillment of Jacob’s promise to tithe: Exodus 16 contains the story of manna and quails miraculously provided for Israel. The Eternal used these miracles to restore the proper Sabbath day for the people. Did He also “restore tithing” by having them tithe the manna to the Levites?

This is the thing which the LORD has commanded: “Let **every man** gather it according to each one’s need, one omer for each person, *according to the number of persons*; let **every man** take for *those who are* in his tent” (Ex 16:16).

The Levites, along with the others, gathered their own manna; there was no command for the people to take a tithe of manna to the Levites. The laws of tithing had not been given yet. Our conclusion regarding Jacob’s promise to tithe is that it was fulfilled when his descendants were given the land. We find no Biblical evidence that Jacob or his descendants ever tithed before Joshua’s entry to the promised land.

### Tabernacle Built by Offerings

When the children of Israel left Egypt they “plundered” the Egyptians (Ex 12:35,36). Israel did not steal from the Egyptians. The plunder was fair compensation for all the years of slavery Israel had endured in Egypt—their wages so to speak. When it was time to build the tabernacle—which would require a great deal of very precious material—Moses spoke God’s commands to Israel:

Take from among you an offering to the LORD. Whoever is of a willing heart, let him bring it as an offering to the LORD: gold, silver, and bronze; blue, purple, and scarlet thread, fine linen, and goats hair; ram skins dyed red, badger skins, and acacia wood; oil for the light, and spices for the anointing oil and for the sweet incense (Ex 35:5-8).

So the children of Israel responded!

Then everyone came whose heart was stirred, and everyone whose spirit was willing, and they brought the LORD’S offering for the work of the tabernacle of meeting... (Ex 35:21).

Israel continued to bring their freewill offerings until they brought more than enough (Ex 36:3,5). The Eternal did not command a tithe from the plunder of Egypt. The plunder had to have been where Israel got the material—as a slave people, where else would they have gotten such things? The Eternal asked for a freewill offering, and He got it! There is no record that any other demands were made on what Israel brought out of Egypt.

By using an exhaustive concordance, you can see there are **only two times** when the words “tithe” or “tenth” (used in the sense of “tithe”) appear from the time of Adam to Sinai. That covers a lot of time! Neither reference shows a command to tithe, or a regular practice of tithing. We have several clear references **where righteous men did not tithe.** To say that tithing was commanded prior to the covenant at Sinai is to read something into the text.

### First Biblical Instructions on Tithing

Now let’s go to the first place where we find the Eternal’s instructions on tithing:

And 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. If a man wants to redeem any of his tithes, he shall add one-fifth to it. And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD" (Lev 27:30-32).

One thing we notice is that the tithe is "holy". Does that mean that we must be afraid of it—lest we touch it and the Eternal strikes us dead? No. The Hebrew for "holy" is *qodesh* which means "set apart"—usually for a divine purpose. The same word is used to describe the holy Sabbath, a holy convocation (meeting), the high priest's holy garments, and the way we are supposed to conduct ourselves: "And you shall be **holy** men to Me..." (Ex 12:31). Something that is set apart for the Eternal must be used for the purpose He gives. It is noteworthy that at this point he has not told the Israelites what to do with the tithe. That will come later.

Another thing we can see in this verse is that tithing is to be on **agricultural products**, and **livestock**. This definition continues throughout the Scriptures. Even in books of the Bible that were written much later, we find mention of tithe of food-substances, nothing else (2Chr 31:5-10; Neh 10:37-38; Neh 13:5,12). Nevertheless, it is amazing how many writers will draw other conclusions:

The first tenth (tithe) of all Israel's "increase" (livestock, produce of the field, manufactured goods, money, etc.) was God's! He, in turn gave it to the tribe of Levi for the support of His HOUSE (the Tabernacle or Temple), and to support the Levites and priests in their service toward the other eleven tribes of Israel. (*Does God Really Command Three Tithes?*, *Global Church News*, Nov-Dec 1994, p.16-box, ¶7).

Read Leviticus 27:30-32 again! The Scripture nowhere mentions anything about manufactured goods, money, or anything else, except **livestock** and **produce**. Did the children of Israel have manufactured goods? Well, where did they get their shoes, coats, tents, swords, farm implements, lumber, jewelry, etc.? We find many such manufacturing jobs listed in the Scriptures. If the Eternal wanted Israel to tithe on money or manufactured

goods, and Israel had both, why didn't He plainly command it?

Nearly all historical sources also tell us that tithes were collected on agricultural products. The Mishna, the codification of Jewish administrative practices written in the second century, contains the following statement at the beginning of its section on tithing:

A general rule have they laid down about Tithes: **Whatsoever is used for food and is kept watch over and grows from the soil** is liable to Tithes. Yet another general rule have they laid down: whatsoever is used for food either in its earlier or its later condition [of ripeness], though it is suffered to remain ungathered to provide the more food, is liable [to Tithes] whether [gathered] in its earlier or its later condition [or ripeness]; but whatsoever is not used for food in its earlier condition but only in its later condition, is not liable to Tithes until it is become fit for food (*Mishna tractate Maaseroth* 1:1).

The many pages that follow the above section discuss in minute detail exactly when and how various kinds of agricultural products are to be tithed—but not a word about manufactured goods or money. If we were to suppose for a moment that the Levites and Priests once did receive tithes from the tradesmen, bankers, and merchants—why would they later alter their laws to make these people exempt? If you were an unconverted Levite, what would you rather receive tithes of: money, salable manufactured goods, or produce?

What about the needs of the tabernacle that required money? The Eternal had a provision to cover that! It is what later became known as the Temple tax, and it is the same tax our Savior paid, (Matt 17:24-27).

This is what everyone among those who are numbered shall give: half a shekel according to the shekel of the sanctuary (a shekel is twenty gerahs). The half-shekel shall be an offering to the LORD. Everyone included among those who are numbered, from twenty years old and above, shall give an offering to the LORD. The rich shall not give more and the poor shall not give less than half

a shekel, when you give an offering to the LORD, to make atonement for yourselves. And you shall take the atonement money of the children of Israel, and shall appoint it for the service of the tabernacle of meeting..."(Ex 30:13-16).

There are other cases where individuals paid money directly to the priests: the redemption of firstborn people and animals (Num 3:44-51; 18:15-16), the redemption of vows (Lev 27). These were a continual source of revenue for the monetary needs of the Temple and its servants.

The Eternal's system provided for every need! And it was based on agriculture. Nothing is said about hunters, fishermen, craftsmen, etc., having to pay a tithe. This does not mean they did not support the Temple—everyone was commanded to make the above monetary payments and give offerings. Everyone had a responsibility, but only those who received food from the land given to them by the Eternal were required to tithe. Tithing is on what the Eternal makes, not on what men make from it!

This actually encouraged specialization, rather than discouraged it. Present day taxation systems will levy only one tax if one person grows wheat, grinds it into flour, and sells bread—but three taxes if the first person grows the wheat, another grinds the flour, and a third bakes the bread. In the Eternal's system, the tithe is the same whether one person does the work or three. There was no additional tax incurred by trading or specialization.

Before we get too far away from Leviticus 27:32, we would like to draw attention to the phrase "whatever passes under the rod, **the tenth one** shall be holy to the LORD." The Eternal did not ask for the first of each group of ten, but the last. Tithes are not to be confused with "firstfruits" or firstlings—subjects we will discuss later. It is significant in that if a person had an increase of 19 animals, he would tithe only 1. If he increased only nine animals, he would not tithe any. The Eternal could have required the man to estimate the value of the "odd" nine animals and pay a tenth of that, but he did not. This shows that the Eternal gave man "the benefit of the doubt" when quantities were too small to be divided into ten parts.

One other point we must make in this context: the Biblical system also provided that

the land rest every seventh year.

Six years you shall sow your land and gather in its produce, but the seventh year you shall let it rest and lie fallow, that the poor of your people may eat; and what they leave, the beasts of the field may eat. In like manner you shall do with your vineyard and your olive grove (Ex 23:10,11).

If you follow the Biblical commands concerning tithing, there would be no tithe in the seventh year! Some might object and wonder how the people could afford to let the land lie fallow for a year. How could the Levites survive without the tithe? Listen to the Bible answer:

And if you say, "What shall we eat in the seventh year, since we shall not sow nor gather in our produce?" Then will I command My blessing on you in the sixth year, and it will bring forth produce enough for three years (Lev 25:20,21).

This sixth-year blessing and seventh-year rest are two examples of how far removed we are from the agricultural system that the Eternal provided. Is there anyone today who has experienced a tripling of his salary in the sixth year so he does not have to work in the seventh? It is obvious that this was a blessing that the Eternal gave the Israelite farmers in His land. We personally do not know of any farmers today who experience this sixth-year, three-fold blessing. Does the Eternal expect us to continue to keep an arrangement that He is no longer keeping?

### More Than One Tithe?

Moving on to Numbers, we find one of the verses that can be more difficult to understand. Some will say that there must have been more than one tithe given—not 10%, but 20% or 30%. Without attempting to prove or disprove the various theories now, we will introduce the terminology that we will use for the purpose of discussion:

**first tithe:** Paid (at least mostly) to Levites

**second tithe:** Used for the annual feast days (also called "festival tithe"). Possibly a part of the first tithe.

**third tithe:** Used in the 3<sup>rd</sup> (and probably also the 6<sup>th</sup>) year for "the Levite, the

stranger, the fatherless, and the widow,” also called “poor man’s tithe” or “assistance”. Possibly part of first or second tithe.

The Bible mentions all the above uses for tithes, but it does not obviously state whether they are three separate tithes, or three uses of the same tithe. This is one of the verses many Bible students find difficult to understand:

Behold I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.... For the tithes of the children of Israel, which they offer up as a heave offering to the LORD, I have given to the Levites as an inheritance; therefore I have said to them, ‘Among the children of Israel they shall have no inheritance” (Num 18:21,24).

The expression “all the tithes” sounds as if there must be more than one—more than 10%. However, as we look at many of the other references to tithing, we see that the term is used more often in the plural simply because farmers brought a tenth of many different crops and animals. “All the tithes” can mean a tenth of all the corn, olives, sheep, goats, etc. If we try to say that this verse means that two or three tenths were given, then we must believe all of it goes to the “children of Levi”—that they received 20% or 30%. It is also very important to note that the tithe is given to the Levites as an **inheritance!** Let’s read Numbers 18:24 in two different translations:

...for it is the tithes set aside by the Israelites as a gift to the LORD that I give to the Levites as their share... (*Tanakh—The Holy Scriptures, Jewish Publication Society*).

For the tithe of the people of Israel, which they present as an offering to the LORD, I have given to the Levites for an inheritance.... (*Revised Standard Version*).

Numbers 18:24 clarifies verse 21: it was all the tithe, set apart by the Israelites as an offering, that the Eternal gave to the Levites. The question is at this time was Israel setting aside 100% of the tithe for the Levite? During the time frame of Numbers 18, the answer is probably “yes.” There are several factors we

must analyze. First, what was the time frame of the events in Numbers 18? Regarding this, one reference states:

This legislation is modified or extended in the book of Deuteronomy, i.e., from thirty eight to forty years later” (*The New Unger’s Bible Dictionary*, p.1291).

Remember that Deuteronomy begins in the fortieth year after the exodus (Deut 1:3). According to the *Reese Chronological Bible*, the events in Numbers 18 occurred about one or two years after the exodus from Egypt. Even though many scholars say it is difficult to date some of these materials, we believe that the internal evidence of the text dates the events in Numbers 18 to shortly after the exodus.

During their 40-year journey in the wilderness, Israel would have had little to tithe from—the increase in their herds and a little they may have planted. There was no need for a “poor tithe” because everyone had a place to camp, had manna to eat (Ex 16:35) and had their clothing miraculously protected (Deut 29:5). Feast tithe was not needed—they lived near the tabernacle and the manna continued during the Feasts. The one tithe (primarily animals) would have all gone to the Levites—they would have needed the extra animals for all the offerings they were commanded to do.

What is called “second tithe” or “festival tithe” may have been commanded as much as 40 years after Numbers 18. It was not until the children of Israel went into the promised land that there would have been any need for additional tithes or a modification of the existing tithe statute.

What the Eternal did through Moses was not add an additional two tithes, but modify His existing tithe statute to accommodate the new situation in the promised land. If we think through all the factors involved, we will conclude that the tithe in Numbers was not a different tithe from that in Deuteronomy.

Deuteronomy was written at the time when Israel was about to enter the promised land. The Eternal then proceeded to re-state His laws. He found it necessary to make some adjustments on many points of the law. The first 11 chapters of Deuteronomy are basically the introduction. Beginning is Chapter 12, He introduces some modifications pertaining to how He is to be worshipped:

These are the statues and judgments which you shall be careful to observe in the land which the LORD God of your fathers is giving you to possess... (Deut 12:1).

In verses 2-4 the Eternal commands the children of Israel to utterly destroy the pagan places of worship. They were not to worship in the manner of the nations around them. Then Moses says:

But you shall seek the place where the LORD your God chooses, out of all your tribes, to put His name for His dwelling place; and there you shall go. There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand ..... And there you shall eat before the LORD your God, and you shall rejoice in all to which you have put your hand... (Deut 12:5-7).

**The reason for all this is stated next:**

<sup>8</sup>You shall not at all do as we are doing here today—every man doing whatever *is* right in his own eyes—<sup>9</sup>for as yet you have not come to the rest and the inheritance which the LORD your God is giving you. <sup>10</sup>But **when you cross over the Jordan and dwell in the land** which the LORD your God is giving you to inherit, and He gives you rest from all your enemies round about, so that you dwell in safety, <sup>11</sup>then there will be **the place where the LORD your God chooses** to make His name abide. There you shall bring all that I command you: your burnt offerings, your sacrifices, **your tithes**, the heave offerings of your hand, and all your choice offerings which you vow to the LORD. <sup>12</sup>And **you shall rejoice before the LORD your God**, you and your sons and your daughters, your male and female servants, **and the Levite who is within your gates**, since he has no portion nor inheritance with you. <sup>13</sup>Take heed to yourself that you do not offer your burnt offerings in every place that you see; <sup>14</sup>but in the place which the LORD chooses, in one of your tribes, there you shall offer your burnt offerings, and there you shall do all that I command you.... <sup>17</sup>You may not eat within your gates the tithe of your grain or

your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand. <sup>18</sup>**But you must eat them before the LORD your God** in the place which the LORD your God chooses, you and your son and your daughter, your male servant and your female servant, **and the Levite who is within your gates**; and you shall rejoice before the LORD your God in all to which you put your hands. <sup>19</sup>Take heed to yourself that you do not forsake the Levite **as long as you live in your land** (Deut 12:8-14,17-19).

Now that Israel is about to enter the promised land, instead of being together Israel is going to be scattered across the land of Canaan. To prevent the children of Israel from trying to worship the Eternal “under every green tree”, which would inevitably lead to idolatry, the Eternal centralizes His worship. This centralization of necessity includes a change in the tithing statute. Israel is now to take the tithe with them to the central location. Nothing is said about a “new” or “additional tithe” but to “not forsake the Levite” **with this tithe!**

**Festival or “Second” Tithe**

Now we come to where the Eternal is teaching about a tithe for His Feasts.

You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the LORD the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always (Deut 14:22,23).

Nothing is said here about this being an additional tithe, an extra tithe, another tithe, a second tithe! In fact, you will not find the words “first tithe”, “second tithe” or “third tithe” anywhere in the Bible. Some will read second tithe into the verses, but the text does not support that idea. The Eternal is re-stating the earlier statute, with an important modification. The tithe is still holy, but He is giving more uses. Again there is an admonition about the Levite:

You shall not forsake the Levite who is within your gates, for he has no part

nor inheritance with you (Deut 14:27).

The wording about the Levite having no inheritance is identical to Numbers 18:24. If Numbers 18 was about a first tithe, which was to be the Levites' inheritance, why would the Eternal say that the Levite had no inheritance here in Deuteronomy 14, unless this was the same tithe? A little later, the beginning of verse 29 re-states the same thing about not forsaking the Levite in regard to what some call "third tithe".

This idea of the Levite being forsaken if they were not included in "second" or "third" tithe, is interesting. From Numbers 26:51, 57-62, we find the ratio of Levites to the rest of the tribes of Israel during this time was 1 to 27. In other words, for every Levite there were 27 other tribe members. This means that the Levites comprised about 3.68% of the nation of Israel. If 3.68% of the population were receiving the tithe of the rest of the people, why would the Eternal be concerned about the Levites **being forsaken**? The Hebrew word translated "forsake" in Deuteronomy 12:19, and 14:27 is *azab* (Strong's 5800). The word means "forsake", "abandon" or "leave destitute". The following verse uses the same word *azab*: "For he has oppressed the poor and left them destitute [*azab*]..." (Job 20:19, NIV). How could being "left out" of a second tithe or third tithe leave people, who were receiving nearly three times the average family, destitute? This would be possible **only if first, second and third tithe are the same tithe!** It makes much sense to instruct tithers to "not forsake the Levite" if it is the tithers' responsibility to divide up their tithe among Levite, Feasts and the poor!

Those times were much simpler, and the average Israelite did not have to travel hundreds of miles to go to the feasts. There was plenty of that one tithe to have at the feasts and still share generously with the Levites! The injunction against eating the tithe anywhere but the central sanctuary was to insure that no one went off to worship other gods with it, not because the Eternal was offended if people ate their tithe locally.

As all verses on tithe point out, "second tithe" was on food products: corn, wine, oil, livestock (Deut 14:23). If you had to turn your tithe into money, what did you do with it?

And you shall spend that money for whatever your heart desires: **for oxen or sheep, for wine or similar drink**, for whatever your heart desires... (Deut 14:26).

The tithe was meant to provide food and drink. Nowhere does the text show that the tithe was to be used for transportation costs, lodging, entertainment, gifts or additional offerings. The admonition about "whatever your heart desires" is given in the context of food and drink. This illustrates the fact that the tithe was intended to provide a person's basic needs at the Feasts. It was not for extravagant spending by people who could otherwise not afford it. There is nothing wrong with lodging, gifts, etc. at the Feast, but there is no instruction to spend tithe for such items. **The tithe was intended to ensure that everyone had their basic needs met, without laying a heavy burden on anyone.**

If the Bible specifies only one tithe, are there no festivals in the third and sixth years? No! The children of Israel were to bring more than tithes to the festivals (Deut 12:6,7). As the Feasts were not extravagant affairs, only a little planning and foresight were needed for them to be kept as the Eternal intended. As we have shown, the Levites would receive only a part of the tithe, along with the poor and the feast attendees. The keeping of the Eternal's festivals is not dependent on huge sums of money! The seventh year would be taken care of by saving from the three-fold harvest of the sixth year of the Sabbatical cycle (Lev 25:20-22).

### Levites Not Living by Tithe Alone

Now let's look at the assumption that the only source of income the Levites had was first tithe. The Bible is not silent on this topic. The priests and Levites were to have a share in more than just tithe:

This shall be yours of the most holy things reserved from the fire: every offering of theirs, **every grain offering and every sin offering and every trespass offering** which they render to Me, shall be most holy for you and your sons,... This is also yours: **the heave offering** of their gift, with all the **wave offerings** of the children of Israel.... All

the best of the oil, all the best of the new wine, and the grain, **their firstfruits**.... Every devoted thing in Israel shall be yours... (Num 18:9-14).

There was a system in place that provided for the needs of those who worked at the tabernacle. This system was fair to everyone. The Levites were not totally dependent on tithe, but had land and cities of their own:

And the LORD spoke to Moses in the plains of Moab by the Jordan across from Jericho saying: Command the children of Israel that they give the Levites cities to dwell in from the inheritance of their possession, and you shall also give the Levites common-land around the cities. They shall have the cities to dwell in; and **their common-land shall be for their cattle, for their herds, and for all their animals** (Num 35:1-3).

There were to be a total of 48 cities for the Levites (Num 35:7). The Levites' land holdings were about the same as some of the smaller tribes. The Levites needed cities because they took turns, in divisions or courses, serving at the Temple (1Chr 24, Luke 1:5-8), and the tithe was for their service at the Temple. Other Scriptures confirm this:

Then they faithfully brought in the **offerings, the tithes, and the dedicated things**; Cononiah the Levite had charge of them,... (2Chr 31:12).

And at the same time some were appointed over the rooms of the storehouse for the **offerings, the firstfruits, and the tithes**, to gather into them from **the fields of the cities the portions specified by the Law for the priests and Levites**; for Judah rejoiced over the priests and Levites who ministered (Neh 12:44).

As you can see, the Levites were not dependent on tithe alone for their support. The Bible is very precise in what it defines as tithe. Too often, modern-day churches have defined a tithe as 10% of any money received. The Bible gives a system in which the Levites could be supported while at the Temple, and also make a living from their own land. The Levites could have a comfortable life without needing 100% of the tithe.

### “Third” or “Poor Man’s” Tithe

The verse introducing the tithe for the poor is:

At the end of **every third year** you shall bring out the tithe of your produce of that year and store *it* up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who *are* within your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hands which you do (Deut 14:28,29).

There is debate whether this distribution to the poor took place in the **3<sup>rd</sup> year** or the **3<sup>rd</sup> and 6<sup>th</sup> years** of a seven-year cycle. If you check varying translations of Deuteronomy 14:28 and 26:12, some will say “every third year,” some “after three years,” and others “in the third year.” The Bible does not specifically mention a 6<sup>th</sup>-year tithe, and the Hebrew in the above verses apparently can be understood as only the 3<sup>rd</sup> year of seven, but most Jewish tradition recognizes “every third year” (the 3<sup>rd</sup> and 6<sup>th</sup>) of a seven-year cycle. We will need to do additional research before reaching a conclusion on this point.

But we can know whether or not this is talking about an additional tithe or the same tithe. Let us look at verse 28 in a different translation: “Every third year you shall bring out the full tithe of your yield of that year, but leave it within your settlements” (*Tanakh—The Holy Scriptures*, Jewish Publication Society). This is obviously talking about the same tithe mentioned in Deuteronomy 14:22. The Scripture talks about bringing out **the** tithe of that year—not another tithe, or an additional tithe, or a third tithe.

Is another 10% of all produce required in the third year in order to take care of the poor? If this was the primary means of supporting the poor, how would they survive in the 1<sup>st</sup> and 2<sup>nd</sup> year? The Eternal commanded the children of Israel to be generous and lend to the poor at all times (Deut 15:7,8). They were commanded not to harvest their fields bare so the poor could glean (Lev 23:22); if they forgot a sheaf during harvest, they were commanded to leave it for the poor (Deut 24:19). The produce of the seventh year was for the poor (Ex 23:10,11).

These four provisions were the mainstay of helping the poor. We find numerous New Testament references to “giving to the poor,” but no mention of a tithe for the poor. It appears this third-year tithe was a blessing for people who might not otherwise have any relief until the seventh year of release (Deut 15; 31:10). This was a system that took care of the poor, without oppressing the tithe payer. It was all part of an integrated economic system.

If we read the companion Scriptures in Deuteronomy 26:12-14, we see an amazing thing—especially when properly translated:

When you have finished laying aside all the tithe of your increase in the third year—the year of tithing—and have given *it* to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled,<sup>13</sup> then you shall say before the LORD your God: “I have **removed** [Hebrew *ba`ar*—“consumed”] the holy *tithe* from *my* house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; I have not transgressed Your commandments, nor have I forgotten *them*.<sup>14</sup> I have not eaten any of it when in mourning, nor have I **removed** [Hebrew *ba`ar*—“consumed”] *any* of it for an unclean *use*, nor given *any* of it for the dead. I have obeyed the voice of the LORD my God, and have done according to all that You have commanded me.”

Most Bible versions will render the Hebrew *ba`ar* as “removed”, “brought away” or “put away.” The literal translation in Jay P. Green’s *The Interlinear Bible* does say “consume” in verse 13. What does *ba`ar* mean? It occurs 94 times in the Old Testament and elsewhere is **never** translated with any words that mean “move something from one place to another.” It is usually translated “burn” or “kindle” and the meaning always has to do with consumption—not with the light or heat aspects of fire. It is also rendered in various other ways, including “eaten up,” and “grazed,” and “feeds”:

...you have **eaten up** [*ba`ar*] the vineyard... (Isa 3:14).

If a man causes a field or vineyard

to be **grazed** [*ba`ar*], and lets loose his animal, and it **feeds** [*ba`ar*] in another man’s field (Ex 22:5).

These two verses show that the meaning of *ba`ar* can include consuming food. Furthermore, verse 14 contains the statement, “I have not **eaten** any of it while in mourning...” If it were always a sin to eat the tithe, why would a person be asked to state that he did not eat it “in mourning”? Would it make sense for the Eternal to ask us to say “I did not steal while in mourning”? No! This Scripture is talking about a single tithe that, in the “year of tithing,” is used for the Levite, the poor and the festivals. It must be consumed—it cannot be kept or sold.

We find no evidence that the Eternal gave a system where the Levite was so much better off than the average citizen of Israel. The Levites were to have basically the same lifestyle as their brethren; they were to share in the same struggles as everyone else. They did not need to receive a portion of three different tithes plus numerous offerings plus produce of their own land. There was an elaborate system in place to care for the poor. The third-year tithe was only a part of that system. We cannot see how three separate tithes are necessary to fulfill the Eternal’s will.

### Tithing in the Book of Malachi

The Scripture most commonly used to support tithing today is in the book of Malachi.

“Will a man rob the 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 this 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.* And I will **rebuke the devourer** for your sakes, So that he will **not destroy the fruit of your ground, Nor shall the vine fail to bear fruit** for you in the field,” Says the LORD of hosts (Mal 3:8-11).

This Scripture can be rather intimidating if a religious leader tells you that you are robbing

the Eternal unless you tithe 10% to 30% of your income! But is Malachi an indictment of people who are not tithing today?

The book of Malachi has an important message for everyone, but it was mainly addressed **to the priests**. Let's note:

A son honors *his* father, And a servant *his* master. If then I am the Father, Where *is* My honor? And if I *am* a Master, Where *is* My reverence? Says the LORD of hosts **to you priests** who despise My name. Yet you say, "In what way have we despised Your name?" (Mal 1:6).

"And now, **O priests, this commandment is for you**. If you will not hear, And if you will not take *it* to heart, To give glory to My name," Says the LORD of hosts, "I will send a curse upon you, And I will curse your blessings. Yes, I have cursed them already, Because you do not take *it* to heart.... For the lips of a priest should keep knowledge, And *people* should seek the law from his mouth; For he is the messenger of the LORD of hosts. But you have departed from the way; **You have caused many to stumble at the law**. You have corrupted the covenant of Levi," Says the LORD of hosts. (Mal 2:1-2, 7-8).

**What did the Eternal intend to do about this situation?**

"He will sit as a refiner and a purifier of silver; He will purify the sons of Levi, And purge them as gold and silver, That they may offer to the LORD An offering in righteousness.", (Mal 3:3).

Both this Scripture and history indicate that many people were failing to give their tithes—the people failing to give them to the Levites, the Levites failing to give them to the priests, and the priests failing to do their service at the Temple. But it was the priests and Levites who were especially guilty! Notice that it mentions tithes that should be brought to **"the storehouse"** and **"my house."** The people only gave offerings at the temple; they did not tithe there. It was the tithe from the Levites that went into the temple storehouse (Num 18:28, Neh 10:38). They were guilty of offering defiled food, offering the lame and sick and the stolen. They were the example to which others were

looking.

The "whole nation" was admonished because they were not bringing their offerings to the temple, and probably many were not tithing as the law stated either. Notice that they were not being chastised because they were only bringing 5% or 9% or because they were calculating the tithe wrong. They were chastised because they were not bringing anything! The nation was neglecting the temple. Malachi shows that if the teachers of the Eternal's law become corrupt or self serving, the people will fall away from serving Him. We must look at this verse in its context—not as an isolated prophecy written for church organizations today!

Notice that the Eternal wanted the people to bring **food** (Mal 3:10) into the storehouse. As it was back in Leviticus, Numbers, and Deuteronomy, the tithe is on agricultural products. Notice how the Eternal is not commanding Israel to bring money! This prophecy had direct application to Israel for nearly 500 years—from when it was written, to the destruction of the temple in 70 AD. While nearly all the lessons taught Israel have a spiritual lesson both for our individual lives and for the church, it is a mistake to interpret parts of the Scripture physically or literally based on our own preferences. Unfortunately, many church organizations interpret this Scripture like this:

Object from Old Testament	How some interpret it today	Is the analogy Biblical?
nation of Israel	the church	Yes
priests & Levites	the ministry	No
temple	a congregations' headquarters	No
10% of produce from the land	10% of all cash income	No
money offerings	money offerings	Yes
animal sacrifices	Our Savior and our own bodies (Rom 12:1)	Yes

Malachi was probably written about 430 BC. The book of Nehemiah was also written about 430 BC. Nehemiah deals with the situation in Jerusalem after the return from the exile in Babylon. Those in Jerusalem, after hearing the Law expounded by Ezra (Neh 8),

realized how far they had strayed from the Eternal and decided to reform (Neh 9). One of the areas the people realized they had been neglecting was the bringing of tithes and offerings! We do not know if this was due in part to what Malachi wrote, but here was exactly the kind of response Malachi intended:

...to bring the firstfruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God; and to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities.” (Neh 10:37).

Again, showing the consistency of the tithing law, food stuffs were brought—not a word about money being the tithe. In Nehemiah 10:32 the people pledge to pay the temple tax, but at a reduced rate—one third shekel rather than the normal one half—apparently due to the general poverty extant at the time.

**To summarize:** Tithing in the Law of Moses was on agricultural products and livestock, not money or manufactured goods. The tithe was to be shared by the Levite for the services he rendered at the Temple, the poor, and the average Israelite at the Feasts. No one was totally dependent on the tithe for support or for their ability to keep the feasts. The tithe was based on an economic system that included private ownership of land given to Israel, the 7th year land rest, the year of release, the Jubilee year, and the Sabbatical cycle. There was only one tithe, which made this system truly fair and equitable. No one was living substantially better than anyone else, unless they worked for it. No one was oppressed by the tithing system.

And again, Abraham gave **one** voluntary tenth of spoil from a war—spoil which he did not keep—and Jacob promised to tithe on the land that was given to him, a promise that began to be fulfilled when Israel entered the promised land.

### Tithing in the New Testament

Now we are ready to enter into the New Testament. Not surprisingly, tithing is not a big subject in the New Testament. In fact, there are only eight references to tithing: one in

Matthew, two in Luke, and five in Hebrews. We will look at all of them. Here is the first:

Woe to you, scribes and Pharisees, hypocrites! For you pay **tithe of mint and anise and cumin**, and have neglected the weightier matters of the law; justice and mercy and faith. These you ought to have done, without leaving the others undone. Blind guides, who strain out a gnat and swallow a camel! (Matt 23:23-24.)

Our Savior is not teaching commanding His disciples to tithe or even teaching about tithing. He is using the careful tithing of the scribes and Pharisees to illustrate their hypocrisy. This example is, however, consistent with the Law we have read: the Pharisees were tithing on *mint, anise, and cumin*! Our Messiah was telling the Pharisees that tithing on **food from the land** was not to be “left undone.” Remember that there was still an active Levitical priesthood and Temple service at this time. Our Messiah did uphold the tithing statutes exactly as they were prescribed in the Law of Moses—saying nothing about three tithes or tithing on money. The scribes and Pharisees were straining out the gnat (tithing on the smallest herbs), and swallowing the camel (neglecting justice, mercy and faith). In our Savior’s analogy, the careful tithing of the Pharisee’s was the gnat!

Please allow us to make a side point here. Matthew 23:1-3 is often used to try to show that whoever sits in “Moses’ seat” has the authority to make doctrine for the people whom they are leading—which often includes doctrines on giving or tithing:

Then Jesus spoke to the multitudes and to His disciples, saying: “The scribes and Pharisees sit in Moses seat. Therefore whatever they tell you to observe, that observe and do, but do not do according to their works; for they say, and do not do. For they bind heavy burdens, hard to bear on men’s shoulders; but they themselves will not move them with one of their fingers” (Matt 23:1-4).

Does this say that whatever the scribes and Pharisees taught, the people were obligated to do, even if it contradicted the Bible? Matthew 23 is an indictment of the scribes and

Pharisees. The Messiah called them hypocrites, blind guides, fools and blind, whitewashed tombs, sons of murderers, serpents, brood of vipers. Is this the kind of men to whom we are to blindly submit? These men made the Scriptures of none effect through their traditions; these men bound heavy burdens on men's shoulders! Did the Messiah follow His own advice? Time after time we find the scribes and Pharisees at odds with Him because He would violate one of their traditions. Did He quietly submit to them because they sat in Moses' seat? The answer is obvious: "We must obey the Eternal rather than men" (Acts 5:29). People were to listen to the Scriptures and to their teachings. When just decisions were made according to the law, they were to be followed. People who did not know the Scriptures would be better off following the Pharisees than acting on their own whims. But if a person understood the Scriptures, and the Pharisees taught otherwise, he would have to realize that he would be ultimately judged by the Scriptures, not the Pharisees.

The next place we find the tithe mentioned is in Luke,

**But woe to you Pharisees! For you tithe mint and rue and all manner of herbs, and pass by justice and the love of God. These you ought to have done, without leaving the others undone (Luke 11:42).**

This reiterates what was said in Matthew. The subject of discussion is not tithing, but the hypocrisy of the Pharisees. The tithe spoken of would be going to Levites, not to Yeshua (Jesus) of the tribe of Judah. Again, it is clearly agricultural. The second place in Luke we read about tithing is a little farther ahead:

Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood and prayed thus with himself, "God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. I fast twice a week; I give tithes of all I possess" (Luke 18:10-12).

The Pharisee was boasting to the Eternal, telling Him why he was so much better than other men. He fasted twice a week, and gave tithes on all he possessed. If this Pharisee was giving tithes on more than his produce, he was

doing it in the context of fasting twice a week. Nowhere does the Bible command anyone to fast twice a week, just as nowhere does the Bible command anyone to tithe on everything they have. This Pharisee was bragging to the Eternal, and giving illustrations of how far above and beyond the Law he was willing to go. He erroneously assumed the Eternal would be impressed with his self-imposed "righteousness". In our own day, we can find similar cases. People earn vast fortunes at the expense of others, then feel good about it by giving 10 or some other percentage of it to a "good cause."

Next we will go to the book of Hebrews, where the last five references to tithing are found in the New Testament. **No matter how you believe tithing was practiced in the Old Testament, unless you can find a "bridge" that brings Old Testament tithing practices over to "the church," all the arguments become purely academic.** It is not simply a matter of showing that some believers continued to tithe to the Levites—while there were Levites doing their job, people who owned land in Israel should tithe. The questions are: "When, if ever, did the practice of tithing transfer to the church—the body of believers that trusted in the Messiah as their Savior?" And, "If tithing did transfer, how was it to be paid and who was authorized to receive it?"

### **What Changed in Hebrews Chapter 7?**

Does the New Testament introduce new concepts about tithing? Since the only place left where we find tithing discussed is in Hebrews chapter 7, we must find the justification for New Testament tithing, if any, in there.

To get some background on what Hebrews 7 is addressing let's begin in Hebrews 6:

This hope we have as an anchor of the soul, both sure and steadfast, and which enters the Presence behind the veil, where the forerunner has entered for us, even Jesus, having become High Priest forever according to the order of Melchizedek (Heb 6:19-20).

Hebrews 7 introduces our Savior as High Priest forever after the order (character or nature) of Melchizedek. Hebrews 7:1-4 describes who Melchizedek is, and how

Abraham honored him by giving him a tenth of the spoils. (This is the only way you can prove anyone honored Melchizedek—the only places he is mentioned in the old Testament is Genesis 14:18 and Psalm 110:4.) Please read these whole sections of Hebrews 7 as they are vital to our discussion:

<sup>1</sup> For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham **returning from the slaughter of the kings** and blessed him, <sup>2</sup> to whom also **Abraham gave a tenth part of all**, first being translated “king of righteousness,” and then also king of Salem, meaning “king of peace,” <sup>3</sup> without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually. <sup>4</sup> Now consider how great this man *was*, to whom even the patriarch Abraham **gave a tenth of the spoils**. <sup>5</sup> And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; <sup>6</sup> but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. <sup>7</sup> Now beyond all contradiction the lesser is blessed by the better. <sup>8</sup> Here mortal men receive tithes, but there he *receives them*, of whom it is witnessed that he lives. <sup>9</sup> Even Levi, who receives tithes, paid tithes through Abraham, so to speak, <sup>10</sup> for he was still in the loins of his father **when Melchizedek met him** (Heb 7:5-12).

This is the last mention of tithes in the New Testament. What does it tell us about tithes? To begin with, three separate statements here declare that Abraham tithed one time—not his entire life. Also, it is the sons of Levi who have a commandment to receive tithes. Notice that Hebrews has it in the present tense, “**have a commandment**.” It was the Levites who had a commandment to receive tithes, “according to the law” or, in the manner prescribed by the law. No one else is mentioned as having this right! Are we told that New Testament ministers now have a right to receive tithes?

Are New Testament ministers now Melchizedek priests? Should people tithe to Melchizedek? None of these things are mentioned. What is plainly said is that it is the sons of Levi who have a commandment to receive tithes, according to the law.

Hebrew 7:11 starts a new paragraph—these paragraphs exist in the original Greek texts. We have shown the superiority of Melchizedek to Levi above, and now the discourse continues onward. Verse 11 tells us that the Levitical priesthood was imperfect. Verse 12 then talks about a change in the law. Is the tithing law being changed? Does that change involve transferring the tithe from the Levitical priesthood to New Testament ministers? No, verse 13 tells us what the change is about.

<sup>11</sup> Therefore, if perfection were through the Levitical priesthood (for under it the people received the law), what further need *was there* that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? <sup>12</sup> **For the priesthood being changed, of necessity there is also a change of the law.**

<sup>13</sup> For He of whom these things are spoken belongs **to another tribe, from which no man has officiated at the altar.** <sup>14</sup> For *it is* evident that our Lord arose from Judah, of which tribe Moses spoke nothing concerning priesthood.

<sup>15</sup> And it is yet far more evident if, in the likeness of Melchizedek, there arises another priest <sup>16</sup> who has come, **not according to the law of a fleshly commandment**, but according to the power of an endless life. <sup>17</sup> For He testifies: “You *are* a priest forever According to the order of Melchizedek.”

<sup>18</sup> For on the one hand there is **an annulling of the former commandment** because of its weakness and unprofitableness, <sup>19</sup> for the law made nothing perfect; on the other hand, *there is the* bringing in of a better hope, through which we draw near to God (Heb 7:11-19).

Tithing is not even mentioned here! What it does say is that “there is an **annulling** of the former commandment because of its weakness and unprofitableness...”. The Greek word

translated annulling is *athetesis* (Strong’s 115). It means “cancellation”, “put away” or “to put as of no value” (Vines p.313). The change in the law here is the “law of a fleshly commandment”, the requirement that the priests had to be Levites, which was annulled (canceled, put away, abolished) because of its “weakness and unprofitableness” (having no real value).

Far from teaching that tithing is now transferred to the New Testament ministry, Paul clearly shows that **there is on longer a need for the Levitical system** (Heb 7:11-12), and with it, all of its duties and requirements. Tithing existed to support the Levitical system. Many converted Jews probably continued to tithe to the Levites until the temple was destroyed in 70 AD. (Some prophecies indicate that there may be Levites serving at a physical temple again after the Messiah returns—if so, tithing will again be used to support that system. But since there is no temple or Levitical system in place now, we will say nothing more about this idea.)

The rest of Hebrews 7 explains the superiority of the priesthood of our Messiah and Savior. The whole point of Hebrews 7 is restated in the first part of Hebrews 8:

Now this is the main point of the things we are saying: We have such a High Priest, who is seated at the right hand of the throne of the Majesty in the heavens, a Minister of the sanctuary and of the true tabernacle which the Lord erected, and not man (Heb 8:1-2).

The whole point of Hebrews 7 is to show that our Savior is our eternal High Priest, not to show tithing is now to be given to the New Testament ministry. Tithing is used in Hebrew 7 to illustrate the greatness of Melchizedek, not to show a transfer of tithing from the Levitical priesthood to the New Testament ministry. To say that it does is to read a completely unjustified conclusion into the text.

Hebrews 7 through Hebrews 10 illustrates how and why the priesthood of our Messiah is far superior to the Levitical priesthood that He replaced. The following table provides a summary of the differences between the priesthood of the Levites and the priesthood of the Messiah:

<b>Levites</b>	<b>Messiah</b>
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All human high priests, all needed atonement for their own sin	One perfect High Priest, the Son of the Eternal
Priesthood limited to physical descendants of Levi	Priesthood open to whomever the Eternal chooses (1Pet 2:9)
Full of human weaknesses and sin	Perfect in every way
Offered many sacrifices that did not take away sin	Offered one perfect sacrifice for sin
Offered the blood of calves, sheep, etc.	Offered His own blood
Unable to cleanse the conscience	Purges our conscience from dead works
Offered sacrifices at the earthly altar	Offered sacrifice in heaven
Could not make people perfect	Brings us to perfection
Mediators of an earthly covenant	Mediator of an eternal covenant

Nowhere in all the New Testament are ministers called priests of any kind! Today there is one High Priest and one Melchizedek Priest, Jesus Christ (or Yeshua the Messiah). To find out where the priesthood is today, and where they will be in the future, read 1 Peter 2:1-9 and Revelation 1:4-6; 5:8-10; 20:6.

Hebrews 7 is about how and why Our Savior replaced the Levitical priesthood. We can be sure that the ministry was not supported by tithing from Paul’s own statement in 1 Corinthians 9 (quoted on page 4). In that chapter Paul firmly establishes that he has a right to refrain from working for a living. The question is, how is that right to be supported—by tithes? “Do I say these things as a mere man? **Or does not the law say the same also?**” (1Cor 9:8.) Here, Paul is about to establish the **scriptural authority** for his claim to the support of the brethren. Paul knows the whole Old Testament, but which verse does he quote—Leviticus 27:30; Numbers 18:21; Malachi 3:8? Let Paul himself answer that question:

For it is written in the law of Moses, **“You shall not muzzle an ox while it treads out the grain.”** [Deut 25:4] Is it

oxen God is concerned about? Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows in hope, and he who threshes in hope should be partaker of his hope. (1Cor 9:9-10).

Paul does not quote from any tithing texts! He goes on to use the examples of the temple and the altar the same way he used the examples of the soldier, the vine dresser, and the shepherd to show that he had a right to support, not to show the specific way that support was to be given. Paul does not say one word about tithing.

Paul was from the tribe of Benjamin (Rom 11:1) and he knew that he had no legal right to the Biblical tithe! Several times throughout the book of Acts, Paul was captured by the Jewish leaders in an effort to stop his preaching. They made up accusations against him, but they could never prove them (since they were not true). If Paul was teaching people to tithe contrary to the Law, the conspiring leaders would have had an easy case against him.

Paul concludes this section with one final justification for his right to support: "Even so the Lord has commanded that those who preach the gospel should live from the gospel" (1Cor 9:14). Here is a command of our Savior. A parallel account is in the book of 1 Timothy:

Let the elders who rule well be counted worthy of a double honor, especially those who labor in the word and doctrine. For the scripture says, "You shall not muzzle an ox while it treads out the grain," [from Deut 25:4] and "The laborer is worthy of his wages" [from Luke 10:7] (1Tim 5:17,18).

Once again, Paul quotes the law of Moses, and the commands of the Messiah (Paul does **not** quote Matthew 23:23) to confirm that ministers who labor in word and doctrine are entitled to support. Again, he avoids even the slightest reference to tithing.

On page 3 we quoted the section of Luke chapter 10 where our Messiah tells the seventy men how to support themselves on their evangelistic journey. Even though this was a limited mission, Paul used this example as justification for his support. We should use it, too! Our Messiah tells those whom He sent out to eat and drink (basic support) such things as

they are given (offerings). If a teacher stops receiving support, it may be a hint that the Eternal is no longer supporting him.

Giving is the heart and core of the New Testament system of support, whether it is for the preaching of the Gospel, or to help the poor. Notice, "So let each one give as he purposes in his heart, **not grudgingly or of necessity**; for God loves a cheerful giver" (2Cor 9:7). The context here is helping the poor, but there is no mention of third tithe. Our giving should be bountiful, heart-felt, willing, and cheerful. When church organizations disfellowship or penalize members for not tithing, they are clearly violating this Scripture by making people give "of necessity".

### Tithing in Early Church History

Even though we cannot find tithing transferring to "the Church" in the New Testament, we should look at available historical sources and see if it was a commonly accepted doctrine in the early Church.

In Apostolical times the Christian ministers were supported by voluntary contributions out of a common fund, and this practice prevailed for four hundred years. 1 (Van Espen 'jus Univ. Canon,' pars. ii sec. 4.) Those who preached the Gospel lived by the Gospel, but this Scriptural statement did not mean as some assert, that they were to live on the payment of tithes, otherwise it would have been stated. St. Paul ordered weekly collections to be made for the saints in the Churches of Galatia and Corinth (1Cor. xvi. 1,20). The voluntary contributions of the faithful were collected and put into a common treasure (Acts ii. 44; iv. 34). The liberality of the Christians then far exceeded anything which could have been collected from tithes.", (H.W. Clarke, *A History of Tithes*, p.4).

This agrees with our study of the Scriptures. Now, we quote from the *Tithe* or *Tithing* articles of a few standard references:

"It is admitted universally that the payment of tithes or the tenths of possessions, for sacred purposes did not find a place within the Christian Church during the age covered by the apostles and their immediate successors "

**(Hastings Dictionary of the Apostolic Church).**

“The Christian Church depended at first on voluntary gifts from its members” **(Encyclopædia Britannica).**

“It [tithing] was not practiced in the early Christian Church” **(Encyclopædia Americana).**

“The early Church had no tithing system... it was not that no need of supporting the Church existed or was recognized, but rather that other means appeared to suffice” **(New Catholic Encyclopedia)**

The last reference is revealing when we consider that the Catholic church much later went on to institute a tithing system. The early “Church Fathers” actually say very little about tithing to “the Church.” Some examples occur in the fourth century, but the doctrine was not widely held at all at that time. From the *Encyclopædia Britannica* article “Tithing” we see:

The earliest authentic example of anything like a law of the State enforcing payment [of tithes] appears to occur in the capitularies of Charlemagne at the end of the 8<sup>th</sup> or beginning of the 9<sup>th</sup> century. Tithes were by that enactment to be applied to the maintenance of the bishop and clergy, the poor, and the fabric of the church. In course of time the principle of payment of tithes was extended far beyond its original intention. Thus they became transferable to laymen and saleable like ordinary property, in spite of the injunctions of the third Lateran Council; and they became payable out of sources of income not originally tithable.

The Council of Trent definitely enjoined payment of tithes, and excommunicated those who withheld them (Sessio xxv.12).

The Council of Trent was in the 1560's! We would never determine doctrine solely from historical references, but they do give us understanding. Tithing has rarely been a “Christian” doctrine, and when it was, it was abused.

We have referred to, in some way, every Scripture on tithing in the Bible except Amos

4:4, which is a sarcastic message to a fallen Israel. It states:

“Come to Bethel and **transgress**, At Gilgal multiply transgression; Bring your sacrifices every morning, Your **tithes** every three days. Offer a sacrifice of thanksgiving with leaven, Proclaim *and* announce the freewill offerings; For this [evil] you love, *You* children of Israel!” Says the Lord GOD.... “Therefore thus will I do to you, O Israel; Because I will do this to you, Prepare to meet your God, O Israel!” (Amos 4:4-5,12.)

Since Israel is sinning here, it is hard to learn much about tithing. We cannot tell if the “three days” mentioned are a righteous or an evil custom. However, it does show that tithes and offerings, if given wrongly, are a sin.

### **How Should We Give Today?**

Today, those who believe the Bible have obligations to support their families, help preach the Gospel (including the support of a local congregation), keep the Feasts, and help the poor. How important is their first obligation?

But if anyone does not provide for his own, and especially for those of his household, he has denied the faith and is worse than an unbeliever (1Tim 5:8).

This verse comes well before verses 17 and 18 in this chapter that teach support of the ministry (see p.22, above). Part of providing for a family is decent, safe housing, reliable transportation, college funds, funds for retirement, funds to help relatives and parents and emergency savings. These goals must be balanced with the above goals for giving. On the other hand, the Bible does not require that we have everything that our neighbors do. We do not need to be concerned if our house, car, or other possessions look as nice as our neighbors' do—but they must be in good enough repair to serve their intended function. On the other hand, there is no Biblical admonition against high-quality possessions if they do not distract us from our purpose.

How can a person know what is the right amount of giving and what is the right amount to spend on self and family?

Is there a formula? No.

The answer does not lie in deriving some formula from the Old Testament, the New

Testament or our own thinking. **The Eternal is not calling and choosing people to provide a “financial base” to do His Work.** He is saying:

I beseech you therefore, brethren, by the mercies of God, that you present your bodies a **living sacrifice**, holy, acceptable to God, *which is your reasonable service*” (Rom 12:1).

For the grace of God has appeared, bringing salvation to all, training us to **renounce impiety and worldly passions**, and in the present age to live lives that are self-controlled, upright, and godly, while we wait for the blessed hope and the manifestation of the glory of our great God and Savior, Jesus Christ. He it is who gave himself for us that he might redeem us from all iniquity and purify for himself **a people of his own who are zealous for good deeds** (Tit 2:11-14, NRSV).

*Let nothing be done* through selfish ambition or conceit, but in lowliness of mind let each esteem others better than himself. Let each of you look out not only for his own interests, but also for the interests of others. **Let this mind be in you which was also in Christ Jesus** (Phil 2:3-5).

There are many, many more Scriptures like these that tell us what to do with our lives—only a few dozens that say what to do with our money. When our Savior was on the Earth, He did not have unlimited time. He had to decide with whom he would spend time talking and with whom he would cut off his conversation. He simply refused to talk about some issues (Luke 12:13-15). Other times, people of great faith persuaded him to depart from his regular plans (Matt 15:22-28). He had a physical body, and there were times when He simply had to get some sleep (Matt 8:24).

**All of us need to be making the same kind of decisions that He made.** We can use our lives to develop that same character that our Savior and Elder Brother had while he was on the Earth! If we reduce our function in the church to giving a set amount, how can He teach us? How can we grow? How else can we learn to become priests? (2Pet 2:5,9; Rev 5:10.) We all need to let our Savior do

something with our lives and then see how our financial resources can best aid in this mission.

If you have not studied spiritual gifts in the Scriptures, we think it is one of the most important things you can do. If you ask in faith to know His will—not for our own “greatness”—He will show you your gift(s). “Now this is the confidence that we have in Him, that if we ask anything according to His will, He hears us” (1Jn 5:14). A great diversity of gifts exists—no two of us are alike (1Cor 12).

This article cannot tell you what your gift(s) are, but we can give some examples of how gifts and money are sometimes used together: If your gift is serving others, you may need to use some of your money to do that. If your gift is wisdom, you may need to work less so you can be available more to counsel others. If your gift is teaching, you may need to spend more money on facilities to write, record tapes, and make copies thereof. If your gift is hospitality, you may need to spend more money on a larger home than most people. If your gift is overseeing a local congregation, you may need to help buy a building or equipment needed by a congregation. Yes, **giving is a gift!** (Rom 12:8.) Some people do primarily give money so that others can more fully use their gifts—but it is the giver’s responsibility to make sure that his gifts are efficiently supporting the work of the Eternal. It is only logical that people who have the diligence to earn a lot of money, and the wisdom to manage it efficiently in their own life, would also have the wisdom to make sure that it is being used effectively for the Eternal’s work.

To some people, these ideas sound dangerous. What happens when people start giving money in whatever way they see fit? Could a lot of it be wasted? Yes, a certain amount probably will be wasted. But is that any worse than giving a lot of money to an organization and having them waste it for you? Is corporate waste somehow more acceptable than individual waste? Since our purpose is to become priests and to learn to rule (Rev 20:6), it is better that people make decisions and learn from their own mistakes that they **can see**. When people give to an organization, the organization usually assures them that they are doing great things, and the organization’s

mistakes are usually “covered up.” For example, if a person plans to write encouraging articles for brethren, buys a computer to do it, but never really produces anything helpful, they should realize that they have failed to serve in this area, repent, and do something else within their gift. Conversely, if a man begins paying a widow’s rent for her, but later finds that she is consuming her money on alcohol, he will probably become wiser and more discerning.

If the person giving does not notice that his or her efforts are ineffective, hopefully, others in their congregation will see their error and point it out to them. Ultimately, we must all realize that the Eternal is our judge. If someone spends thousands of dollars enlarging their home so they can be hospitable, but years later invites people to their home only three times a year, they are not fooling the Eternal. If people do not care that their “giving” is benefiting only themselves, they are not acting by the power of the holy spirit. Nevertheless, there is more of a chance that they will see their error and wake up, than there is for someone who is convinced they are “doing good” because they give regularly to an organization.

This is why it seems to be **a very dangerous thing when brethren believe they are satisfying their obligation to the Eternal by sending a certain amount of money to an organization.** This is true of both church organizations and non-church charitable organizations. How much of that money is consumed by the organization itself? How much is channeled to other organizations but still ends up in the pockets of its leaders? How much actual “good” was done? People who give to organizations often do not know what is being done with what they give. Organizations often refuse to disclose their financial information, especially leaders’ salaries. If organizations are doing a good job of managing their money, should not they desire to show it to those who give to them? Should not church organizations want to show their members an example of the right way to spend the Eternal’s money?

It is much easier to send money to an organization than it is to make right decisions and live a righteous life. We must take these words from the Apostle Paul to heart:

<sup>11</sup> For no other foundation can anyone

lay than that which is laid, which is Jesus Christ. <sup>12</sup> Now if anyone builds on this foundation *with* gold, silver, precious stones, wood, hay, straw, <sup>13</sup> **each one’s work will become clear**; for the Day will declare it, because **it will be revealed by fire**; and the fire will test each one’s work, of what sort it is. <sup>14</sup> If anyone’s work which he has built on *it* endures, he will receive a reward. <sup>15</sup> If anyone’s work is burned, he will suffer loss; but he himself will be saved, yet so as through fire. <sup>16</sup> Do you not know that you are the temple of God and *that* the Spirit of God dwells in you? (1Cor 3:11-16).

Each one of us has work to do. We need to make sure we are giving to “build with gold, silver, and precious stones”.

All of us cannot change from our present giving practices to the Eternal’s ideal in one day—it will take longer than that to learn about them and understand them. Doing His will is a life-long process. What you decide to do may be different from what your neighbor will decide to do. Prayer and study in this matter are the most important thing. Only the Eternal knows His will for your life—which may be different from our suggestions. Nevertheless, we offer the following general suggestions as they may provide some help to most people.

**Where should I give to preach the Gospel?** This is more important than “how much?” If we believe that there is only one human organization on earth that represents “The True Church” and that all others are false, then it is obvious where all our giving must go. But if we believe that the Eternal is working through multiple organizations, then we have a choice as to where we will give. Since we have a choice, we are responsible for what we do with it (remember 1Cor 3:11-16). Some people personally sponsor a local radio program or personally run ads for local Bible studies. If this bears fruit over time, this can be a marvelous way of preaching the gospel with almost no overhead. If you give to an organization, find one that you are convinced is doing a reasonable amount of work for the amount of money they receive. They should be happy to provide information about what they are doing with the funds that they receive. But before you with-hold your giving from all

organizations, remember that it is better to give to an organization that preaches the Gospel with 10% of your money and wastes the rest, than it is to waste all the money yourself!

**How should I give to the poor?** We are told to let our light shine (Mat 5:16), not pay to let someone else's light shine. People need to know what is inspiring your giving. It is best to help people whom you personally know really need help. Often, the people who are most needing of help are embarrassed to ask. With so many hundreds of government programs and charities today, the world is full of people who are experts at receiving charity handouts—some individuals get over \$100,000 a year by telling very sad-sounding stories at all the right places. If you end up giving to one of these con-artists, you are not giving to the poor, but the rich. It is important to be discerning—not to just give money somewhere that claims to help the poor, and then feel good about it.

**How should I plan for the Feasts?** You can plan for the Feasts just like any other important event in your life. You need to estimate the cost of transportation, food, lodging, and other needs—then save accordingly. The amount one person will need to save will vary greatly from the next. Single people who are willing to share a room may need to save only a few percent of their annual intake for the Feasts. Retired persons living with relatives may need to save more than 10% of their available income to go to the Feast.

There are no Scriptures that tell us to live in expensive quarters or buy a lot of things at the Feast. However, we should make sure that we have plenty to eat and that all of our basic needs will be covered so we can go to the Feasts. You can look for Festival sites (maybe help to plan them) that are less expensive.

Often, sites where cooking, clean-up, and/or camping chores are shared produce a much closer-knit family atmosphere. Each person's needs for the Feasts will vary.

**How much should I give?** The answer depends greatly on your personal situation. If you are greatly in debt or if your family is in desperate need, then you probably should give very little right now. If your family became poor because of your own excessive spending, you need to change your spending habits—the Eternal will not accept selfish spending as an excuse for not doing His work. If you are giving a significant amount now and can adequately take care of your family, then there is no reason to give less—you may want to more closely evaluate **where** you give it. If you spend a lot for luxury items, you should think about how you will have to give account of this someday (Rom 14:12). You do not need to convince your friends or the ministry that your purchases were more important than the Gospel—you will have to convince the Eternal.

But the righteousness of faith speaks in this way, "Do not say in your heart, 'Who will ascend into heaven?'" (that is, to bring Christ down *from above*) or, 'Who will descend into the abyss?'" (that is, to bring Christ up from the dead). But what does it say? "**The word is near you, in your mouth and in your heart**" (that is, the word of faith which we preach): that if you confess with your mouth the Lord Jesus and believe in your heart that God has raised Him from the dead, you will be saved" (Rom 10:6-9).

**May the Eternal bless you as you seek His Word and His Will for your life!**

## Part II— Why Are Some People Blessed for Tithing?

This part is intended to help people who have paid one, two or three tithes in the past and still have questions about it. We hope to cover some of the personal questions, and some of the technical arguments used by those advocating three tithes.

The authors of this paper have paid multiple tithes for many years and know scores of others who have done the same. Most people we know did it in faith, believing that it was a requirement of Scripture. Most are convinced that they were blessed because of their tithing. But we know of others who spent their lives in substandard housing and clothing, went bankrupt, lost their families, and suffered other financial disasters in an effort to pay three tithes plus offerings. Some of these individuals appeared to have faith—only the Eternal can ultimately judge them. There will also be a judging of the “ministers” who ordered such poor people to continue to pay tithes or be put out of “the Church.”

There have been individuals throughout the years who have spoken out against tithing and the way it was practiced in the Worldwide Church of God. Most members, it appears, were completely unaware of the fact that ministers did not pay third tithe and had their second tithe provided by headquarters. Nor were they aware that a major portion of third tithe was not used for the poor and that excess second tithe was often not used for the Feasts. Unfortunately, it seems that very few of the brethren have ever taken the time to really investigate tithing in the Bible and to learn how it is practiced.

Nevertheless, the saying “you can’t out-give God” does seem to accurately reflect the experience of many. They tithed and were blessed. But this saying is true whether you are giving because you believe the Eternal requires tithes or because you simply believe He wants you to give. Our Savior pronounces a blessing on all people who give in a variety of manners:

Jesus said, “Truly I tell you, there is no one who has left house or brothers or

sisters or mother or father or children or fields, for my sake and for the sake of the good news, **who will not receive a hundredfold now in this age**—houses, brothers and sisters, mothers and children, and fields with persecutions—and in the age to come eternal life. But many who are first will be last, and the last will be first (Mark 10:29-31).

You may want to continue giving the same amount that you have given in the past—you may find reason to make that amount more, or less. The important thing to realize is that you are doing it because your entire life is dedicated to the Eternal, not just because He commands us to tithe. With this approach, we always have a reason to increase our giving as it is possible, whereas the person who believes in tithing often concludes he is paying enough.

### Does Worldwide Church of God History “Prove” that Tithing Works?

Some “church leaders” have told us there is no need to prove the “doctrine of tithing” from Scripture. They will state that the Worldwide Church of God did the most powerful work of preaching the Gospel since the original apostles and that the money provided by tithing made that “great work” possible. They will also claim that the WCG is the “Philadelphia Era” of the church of God—but to that church our Savior says: “...I know that you have but little power...” (Rev 3:8). How can the most powerful church be described as having “but little power”? Does the Eternal measure the power of His people in dollars, or by the amount of His spirit?

In the 1930’s, Herbert Armstrong taught that hierarchical governments were patterned after the great false church and should not be used among the Eternal’s people. (A copy of his article is available from *Servants’ News*.) Later, he taught that that hierarchy was the Eternal’s method of making sure truth was taught to His people. Joseph Tkach later proved that hierarchical government was an effective way to teach error to the Eternal’s people. We believe some of his changes were good and some (probably the majority) were bad. No matter which doctrines you consider to be right, you will have to agree some error was taught somewhere—many of Tkach’s

teachings were nearly the opposite of Armstrong's teachings. Yet both sets of doctrines were taught with "top down" authority, and those who openly challenged them were asked to leave the organization. (As a prime example, before 1990, the Worldwide Church of God disfellowshipped many people for not tithing.)

Many ministers saw the changes in doctrine, but had great difficulty standing up for what they believed. Why? The tithing doctrine was largely at fault. First of all, deceitful teachers usually try to gain control of a wealthy church that already has millions of dollars in assets built up over the years. It is much easier to use someone else's money and credibility than it is to just start teaching. If the WCG had no great wealth, this would have been less of a problem. Secondly, ministers believed it was the duty of the members to tithe to a single headquarters (by analogy, the temple), and that the ministers must be paid from there. If the brethren had the understanding to give directly to those who were doing the Eternal's work, the false teachers would have found a lack of funds to continue their work, and those teaching righteousness would have been supported to continue. But ministers and members alike believed they must continue to **tithe to and take orders from** a central corporation. What the Bible said was secondary.

We estimate that the WCG has taken in 2 to 3 billion dollars over the years. (Remember, there was a period when the WCG was taking in over \$200,000,000 a year.) The average contribution per member was incredulous, especially when compared to the average of other denominations. What was accomplished with all that money? We mean besides the millionaires' mansions, the expensive auditorium, the fine works of art, the gold, the silver service, the jewelry, the corporate jet, the Rolls Royce, the expensive gifts, the leaders' lavish lifestyle, the many projects that began but were somehow never finished. Less than 200,000 people were baptized by the WCG. That comes out to an average cost of over \$10,000 per member. We dare say that the early apostles brought as many into the truth, and they did not spend a fraction of what WCG did! Huge sums of money do not guarantee any more converts than do smaller sums. TV and

radio are not **necessary** to preach the Gospel. New Testament teachers had the equivalent available—they could have used money to gain audiences by hiring chariots, horsemen and footmen like Absalom and Adonijah did (2Sam 15:1; 1Kngs 1:5). The New Testament teachers could have followed these parades with preaching the Gospel. Instead, they used the power of the Eternal's miracles and message to gain attention.

Was **all** the tithe money given to the Worldwide Church of God wasted? **No!** Some of it was wasted—only the Eternal knows exactly how much. Was Herbert Armstrong a great man because of all the truth he taught to so many people? Or was he evil because of his sins, exaggerated claims about himself, failed prophecies, extravagant life style, and doctrinal errors in the area of government and tithing?

We believe the answer to this is that Herbert Armstrong was like nearly all servants of the Eternal—he did some good and some bad. If we would learn the lessons from the scriptures (Rom 15:4), we would understand this. Even great leaders such as Moses and David had sins that were recorded. The Kings of Israel, **the Eternal's chosen nation, were mostly bad!** We believe Herbert Armstrong was much like Solomon: he did much good, but departed from the Eternal to some degree in his later years. We cannot judge the ultimate fate of either man. We must realize that there is a **big difference** between **being used of the Eternal** and **being righteous**. Jehu was one king of Israel who was used and rewarded by the Eternal for accomplishing a task, but he was not a righteous man:

And the LORD said to Jehu, "Because you have done well in doing *what is right* in My sight, *and have done to the house of Ahab all that was in My heart* [Jehu killed all of them], your sons shall sit on the throne of Israel to the fourth *generation*." But Jehu took no heed to walk in the law of the LORD God of Israel with all his heart; for he did not depart from the sins of Jeroboam, who had made Israel sin (2Kngs 10:30-31).

We believe that Jehu could have destroyed the house of Ahab without his other sins. Solomon could have produced the temple, his songs and proverbs without the heavy tax burdens, hundreds of wives, and other sins. We

believe that Armstrong could have done his work without enforced tithing, extravagance, and other sins. Nevertheless, we can only speculate about what could have been. The reality is that the Eternal used Solomon to write some of the Bible and help build **His physical temple**, and he used Armstrong to write many booklets and help build part of **His Spiritual temple** in our day. People tithed and some money was wasted. But the message went out and many people learned.

We can love and respect Solomon and Armstrong for what they did without imitating their mistakes. We must realize that we are not going to be judged by **their** understanding of the Bible. We will be judged by what the holy spirit has revealed to us in our study of the scriptures. We cannot continue to teach a system that is unbiblical just because the Eternal powerfully used someone else who did teach it.

We are personally convinced that one of the reasons **the Eternal is allowing the WCG to collapse** is to show that He prefers to work without hierarchical governments and the three-tithe system. In a little over ten years, most of that organization is **gone**—its doctrines, its colleges, its publications and the majority of its members! The remaining assets are now in the hands of individuals who believe doctrines very different from those of the people who “built the work.” Was the WCG’s financial decline caused by their change in the doctrine of tithing? Partly so, and that is how it should be! The members are no longer required to give 10%, so they give according to their perception of the value of the WCG’s message—not nearly as much. We hope the WCG will learn from this. The solution is not to re-implement tithing, but to teach a message that stirs up the Holy Spirit in people so that they will want to give.

For many years, ministers told members that if they tithed, they would be financially blessed for obeying, and they would actually have more after paying tithes than they did before they began tithing. And many people acted in faith, and were so blessed. Today, ministers need to listen to their own advice and have faith that their work will be blessed by using the Eternal’s prescribed method of offerings rather than by requiring tithes. Any organization which has the courage to remove

the unbiblical three-tithe system will certainly be blessed for it. Yes, part of the blessing may be receiving less money—and realizing that money is being spent for things that the Eternal does not want to be done. Some difficult administrative changes may be necessary, but do they want money or the Eternal’s will? In the long run the gospel will still be preached and the brethren will be set free from heavy burdens!

Have you noticed that no matter how much money comes in, it is never enough? How often are co-worker or member letters devoted to the subject of money, support or “getting behind the work”? It is our opinion that the main reason for the lack of cooperation and love, the sad backbiting and competition, among the different church of God groups, **is due to the desire of these corporations to receive tithes!** They really do not care if “their members” visit other similar congregations—but they want them to feel a God-given responsibility to consistently send big donations to their own headquarters!

The challenge we have as Christians is to really study the Bible for ourselves. We must be willing to do the work involved to come to a Biblical perspective on any doctrine, and then we must have the courage to act on what we understand. Tithing is one area where vested interest has blinded the objectivity of the corporate churches. As with any Biblical doctrine, there are many individuals who are more than willing to quote only part of a verse, give you a meaning for a particular verse that is not in the Scripture, intimidate you, or guide you through only the verses and history which agree with their point of view (it’s called proof-texting). The Eternal does not need deceptive teachers to “help Him” with His truth; He is not afraid that His work will not be done if people find the truth of what He said about tithing.

The Eternal’s people have always responded generously when called upon! They can support the Gospel, attend the Festivals, and help the poor, without the three-tithe system. Many people who understand that tithing is not for today still use 10% as a **voluntary** guideline for giving—divided among preaching the gospel and helping the poor. **If you believe that the Eternal has led you to give the amount that you give, there is**

**nothing wrong with continuing it.** Some have become involved in ministries where they are giving much more time and money than they ever had in the past.

Unity comes from the Holy Spirit, which teaches each believer truth as they are ready. We are not all ready for the same thing at the same time. If no one studies or talks about a doctrine until it has the “official” seal of approval by a corporate headquarters, growth will take place only as fast as the headquarters can move—which is usually very slowly. If a doctrine has a solid Biblical basis, the children of the Eternal will be led by the Holy Spirit to see that. Unity created by the threat of being disfellowshipped, intimidation, or the members’ doctrinal ignorance is artificial and will not endure. A corporation has the legal right to set whatever standards they want for membership, but the requirements of a corporation have nothing to do with a person’s standing in the spiritual body of our Savior, the true Church. When studying any Biblical topic, we should put aside our preconceived ideas and “search the Scriptures daily to see if these things be so.” The Bible, not the opinions of men, is our final authority.

**Errors of Three-Tithe Arguments**

In the course of our research, we have read many booklets and articles on tithing, including:

*Ending your FINANCIAL WORRIES*, ©1959 by Herbert Armstrong

*Managing Your PERSONAL FINANCES*, © 1965, 1975 and 1982 by the Worldwide Church of God

*Tithing and the Give Way*, © 1993

*The Blessing of Tithing* (*Good News*, June-July 1986, p.28)

*Does God Really Command Three Tithes?* (*Global Church News*, Nov-Dec 1994)

*The Tithe in Scripture* by Henry Lansdell

When it comes to the Sabbath, the Holy Days, unclean meats, “Church of God” groups have always been very careful to observe their understanding of the specific instructions of the Law, unless there was clear instruction to the contrary in the New Testament. But when it comes to tithing, they pick, choose and interpret as they like. There are so many differences between the way tithing was taught in the Law,

and the way it is practiced in church organizations today. Yet, there is no instruction at all in the New Testament detailing the differences.

When the Law talks about the percentage, that is to be taken absolutely literally! How can one part of a text be literal and a few words later be a spiritual analogy? Who decides which is which?

We must remember that when churches talk about “**the law of tithing**”, **what they really mean is “the law of the percentage,”** since most of what the Law says about tithing is ignored by them. They keep the percentage, and re-specify all the other requirements. Giving as you are sincerely able is not enough! The needs of the corporate church come first! The needs of the individual family are a distant second. Even though the economic safeguards instituted by the Eternal for Israel are not available to us today, the churches still insist people pay a minimum percentage. If 90% of the Eternal’s economic system is no longer here, why should churches insist on following the 10% to the letter? Here we summarize the differences in tithing systems:

Law of Moses	3-Tithe Church Teaching
Tithing on produce and livestock	Tithing on everything you earned
Tithes were given to the Levites	Tithes were given to the church
Tithes were not paid in the seventh year	Tithes were paid every year
One tithe used 3 ways	3 tithes, various uses
Festival tithe used for food as individual saw fit	2nd tithe used for all Feast expenses, “tithe of tithe” + excess sent to church H.Q.
Poor tithe was kept at home and shared	Third tithe was sent to church headquarters
Offerings 3 times a year	Offerings 7 times a year
Tithe could be exchanged for money	Tithe was money
Tithing part of economic system with land given	Tithing put on a high - tax system with nothing given

Another area the churches ignore is the historical and economic context in which tithing was instituted in Israel. **When the**

**Eternal instituted the one tithe, He gave each family a free inheritance of land.** The Levites were also given land and cities. There were no taxes, every seventh year all debts were to be released and no tithes paid, and for those people who had to sell their land, every fifty years the land reverted back to its original owner, thereby ensuring that no family lost their inheritance. If the reason for giving tithes to the Levite was because they did not have an inheritance with the rest of the nation of Israel, then may we ask: “who in this present age has any inheritance at all?!”

Some will say that tithing must be different now because today’s society is totally different—to which the authors agree completely! So how can anyone take only part of an economic system, based on almost ideal conditions, and impose it on today’s society? Why add to this the additional two tithes which the Bible and history show were added by men? Is it any wonder why so many people struggle? The fact that many have been blessed only illustrates The Eternal’s tender mercy; the correctness of any doctrine must be measured by the Bible. The Eternal often blesses us in our sincerity, even though our understanding may be incorrect.

It is common knowledge that church organizations have made many “administrative concessions” regarding tithing. For example, some groups exempted certain categories of individuals and even whole countries from third tithe. Some “churches of God” allow third tithe to be annualized or even exempt their employees from third tithe. The issue of “gross” or “net” for paying tithes has gone back and forth. There are major differences on what one church allows festival tithe to be used for, as compared to another. All of these administrative concessions are necessary because these groups are simply operating far away from what the Law says.

When we couple all this with Paul’s statements on the very issue of supporting the preaching of the Gospel, in which he does not even mention tithing, it is hard to imagine how we ever started down that road! There is not one example of Paul paying, or teaching others to pay, tithes. Paul did appeal to the Law, and to the commands of our Savior, but in neither circumstance is there a reference to tithing. We

will now cover some of the common tithing literature and show how three-tithe teachers “started down that road!”

Let us quote a section from *Ending your FINANCIAL WORRIES*, page 10, which illustrates a common tithe-teaching approach:

When we sit down and really think, we shall see that God supplies about nine parts of everything man makes or produces, and man’s thinking, planning, and working supplies only about one part. But God does not take nine tenths of the proceeds, or the income. He doesn’t take even eight tenths, or seven, or even three or two tenths. God is generous. God has reserved for His use only one little tiny tenth of what is produced out of His earth through His forces and energies! God takes only one tenth. And after you have been honest in paying God’s tenth to God’s chosen representative, then—and not until then—God has decreed that the other nine tenths become legally yours!”

This is a nice sounding statement with great respect to our Creator. It may seem irreligious to some to disagree with it. But it is not from the Bible. And there is another **big** problem with it. The “other nine tenths” have never been ours to keep! With all the additional demands on our money placed upon us by the church and the government, our share was often more like four tenths. Next, we will quote one of the most concise articles on the 3-tithe system:

The vast majority of “Christians” don’t really believe in obeying God’s law, including His law of tithing! They refuse to believe God’s Word which reveals that we actually “rob” our Creator if we don’t tithe (Mal. 3:8-12)! Most professing Christians say they just believe in “giving freely” to God and His Church. This belief, they think, frees their conscience so that they don’t feel guilty if they don’t tithe. Their ministers have led them to believe, erroneously, that they are not sinning if they don’t tithe (*Does God Really Command Three Tithes?*, Nov-Dec 1994 *Global Church News* p.12).

Unfortunately the use of guilt and intimidation have been a large part of the approach most corporations take toward tithing. The logic here indicates that the Eternal is not interested in us

if we give to the best of our ability, but that He is more concerned about the percentage! Give 5% to support His work and you are a sinner; give 10% and you are righteous. Personally, we do not know of anyone who read the Bible for themselves and began to feel guilty that they were not tithing—it seems that everyone who feels guilty for not tithing feels that way because they have read a booklet or had the subject preached to them.

First tithe, it is claimed, is to be used for “the Work”. Second tithe is to keep the Festivals, and third tithe is for the poor. Indeed, we **should** support those who preach the Gospel full time, we should save to keep the Eternal’s Feasts, and we should certainly help the poor. The question is, does the Eternal require nearly 30% to do this? Often, big organizations use their own massive expenses as proof that a massive tithing system is necessary.

Here are the economic facts about the average three-tithe paying member: 20% of income every year, 30% in the third and sixth year, regular offerings, 7% holyday offerings, various special funds, and of course, “emergency offerings”. Then add the 30% to 40% tax burden that many carry and you get the true picture of the demands on a member’s money: 50% to 70%. Most American families with children now have more than one “earner.” If a man wants to let his wife stay home with the children and support his family himself with the above burden, he must be a much better than average worker or his family is going to live on very, very little.

Some churches allow third tithe to be annualized, but that does not really ease the burden, especially when you consider that in America, for example, there is a huge tax-supported welfare system already in place. Some organizations call second tithe a “Vacation Fund”, but how many restrictions were placed on how and where members could spend second tithe? Is this how you would treat a personal vacation fund? Where did the ideas of “tithe of the tithe” and “excess second tithe” come from?

The proponents of three tithes try to convince you from historical records, Biblical dictionaries, commentaries and the Bible that three tithes were indeed what the Eternal had in mind. We are going to examine some of these

records and commentaries to see what they say.

There is no clear consensus among scholars, either Protestant, Catholic, or Jewish, as to the exact tithing system established through Moses. This is how *The New International Dictionary of the Bible* puts it:

Was there only one tithe each year or was the third-year tithe an extra one? Confusion exists about this even among Hebrew scholars themselves (Tithe, p.1021).

Let’s look at some of the “historical proof” commonly used for three tithes. The works of Josephus and the book of Tobit are often cited as proof. There is no doubt that certain individuals and teachers imposed on themselves, and tried to impose on others, two and sometimes three tithes. Citing *Josephus in Antiquities of the Jews* the *Nov-Dec 1994 Global Church News* says:

How did the Jews understand God’s law regarding tithes? Did they believe God commanded only one, two, or three tithes? Let the brilliant Jewish historian, Josephus (writing c. 90 A.D.), answer that question (*Does God Really Command Three Tithes?*, p.14, ¶9).

The article then proceeds to quote Josephus, and he does talk about three tithes. After expounding about the first two tithes, Josephus says:

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 (*Antiquities*, book IV, 22).

Notice Josephus was saying what he felt the Jewish people should be doing. We recommend reading this part of Josephus’ *Antiquities* for yourself.

What we need to ask ourselves is, was Josephus speaking for all Jewish people and giving an accurate historical perspective, or was he expressing his own interpretation of the law of Moses? In a footnote to *Antiquities*, book IV, page 98 this is what the editors have written,

Josephus’s plain and express interpretation of this law of Moses, that the Jews were bound every third year to pay three tithes.... is fully confirmed by the practice of good old Tobit, **against the**

### opinions of the rabbins.

As we shall see Josephus' idea of three tithes was not generally accepted by the rabbis. Is Josephus the final authority on Biblical interpretation?

The *Nov-Dec 1994 Global Church News* then refers to Tobit as further historical proof,

We also have the important testimony from the Deuterocanonical book Tobit... Tobit preserves, like Josephus, the understanding that God's people were to pay three tithes—each one for a different purpose (*Does God Really Command Three Tithes?*, p.15, ¶4).

A little further in paragraph 8, after quoting the verses in *The Book of Tobit* which does say that the main character Tobit paid three tithes, this same article states,

Clearly, both Tobit and Josephus realized that three tithes were to be kept..."

Since the book of Tobit is not part of the accepted canon of the Bible, many of us are unfamiliar with it. Tobit is in the Catholic versions of the Bible and other versions that contain "the Apocrypha". It is a short little book, and extremely interesting! Anyone who bases their belief in three tithes partly on this book should read it, especially the part where Tobit, acting on the advice of the Angel Raphael, burns the heart and liver of a fish in some incense to drive away a demon from his bridal chamber (Tob 6:8-9). What do historians say about it?

One of the most widely read books of pious fiction among ancient Jews is the colorful tale of Tobit. Composed by a devout Jew about 190-170 B.C... (*An Introduction To The Apocrypha*, chapter III).

Tobit is a short but well-known folk-tale.... Historically, we should be wrong to take it as a record of actual events,... (*Cambridge Bible Commentary, The Shorter Books Of The Apocrypha*, p.I).

Tobit, Book of: a fictional narrative about the sufferings of two Israelite families in Assyria... (*Dictionary of Judaism in the Biblical Period*, p.636).

Some of the apocryphal sources (Jub. 32:11 Tob. 1:7; etc.) explain the verses of the Bible as if the second tithe was set aside every year (as does the Targ. Jon.),

and that three tithes were set aside in the third and sixth years, it seems however, that this was written according to their understanding of the verses, without subsequent exegesis, and should not be regarded as reflecting actual conditions, (*Encyclopedia Judaica*, volume 15, p.1026, emphasis ours).

It is plain to us, that while Josephus and Tobit both express a certain point of view, they should not be used as historical proof that the Eternal commanded Israel to pay three tithes. Other historical sources contradict the testimony of both Josephus and Tobit. When you add the clear revelation of the Bible to the formula you will realize that Josephus and Tobit were expressing a personal interpretation, not historical fact. Their opinions are certainly not proof that a three-tithe systems is what the Eternal intended, or intends, for His people.

Trying to trace the development of the tithe in Jewish history is tricky, but some sources are helpful. We include several conflicting opinions to show that the three-tithe view is indeed a minority view:

Though the purpose of the tithe and its method of organization in the discussed period seem quite clear, serious problems from the religious-halakhic standpoint complicated the issue. From Ezra's time the whole pentateuchal literature was considered a total unity (the Law of Moses) and the people had to comply with the Torah as a whole. The various attitudes toward the tithe as reflected in the different sources and especially in the Priestly code, on the one hand, and the Deuteronomic code on the other, had to be combined and the contradictions to be harmonized. Thus for instance the two types of tithes prevalent at this period: "the first tithe" (ma'aser ri'shon) and "the second tithe" (ma'aser sheni) are the outcome of the contradiction between Numbers 18:21ff. and Deuteronomy 14:22ff. According to the priestly ordination, the tithe is to be given to the Levite, whereas according to the Deuteronomic code, it is to be consumed by the owner at the central sanctuary. The rabbis, taking it for granted that both laws are of Mosaic origin and therefore

equally binding, interpreted them as two different tributes: one given to the Levite, “the first tithe”; and the other to be brought to Jerusalem and consumed there, “the second tithe”. Theoretically this was an excellent solution. However, from the practical point of view the implementation of these laws was almost impossible. The excise of 20% of the yield was too high.... “ (*Encyclopedia Judaica*, section -Tithe at the Period of the Second Temple, volume 15, p.1162).

According to Deut. 14:22ff., tithing was an annual process, and its portions were to be consumed at the sanctuary, but, if the distance from one’s home was too great, the produce could be converted into money, and with the proceeds the food for the feast could be purchased at the locale of the sanctuary. Every third year, however, the tithe was kept in the home community and distributed to the Levites and the poor, who depended on such contributions. This procedure differs significantly from that set forth in Num. 18:21. There, tithes are to be given to the Levites who in turn will tithe to the priests. The Rabbis harmonized the difference by stipulating three tithes: the first tithe was to go to the Levite; a second (ma-aser sheni) was to be eaten at the sanctuary by the owner of the land; and a third (ma-sar ani, “tithe of the poor”) was raised every third and sixth year, in which case it took the place of the ma-aser sheni.” (*The Torah, a Modern Commentary*, W. Gunther Plaut, p.1443)

Basically, the rabbis declared two annual tithes, with the third replacing the second every third and sixth year—though other sources treat the sixth year just like other years—the Bible makes no direct mention of the “sixth year.” These two-tithe systems began during the period of the Second Temple, when the rabbis perceived a contradiction between Numbers and Deuteronomy. But some went even further:

By the second century B.C.E., the regulations of Deuteronomy and Numbers had been blended, resulting in three separate tithes (the earliest reference to this blending is Tobit 1:5-6). The tenth of harvested goods would be given to the

Levites, who would send a tenth of that to Jerusalem (Num 18). A second tenth of crops and animals would be sent directly to Jerusalem for the priests (Deut 14:22). The third tithe (Deut 14:28) was to be used for the relief of the poor. These regulations indicate the growing power of the priest-hood in the Second Temple period. They also help to explain the social unrest of that period—yielding thirty percent of one’s income to religion, plus paying taxes to the government, was impossible or intolerable for many (*Mer- cer Dictionary of the Bible*, p.921).

If anything can be shown historically, it is that the demands of men are what created the situation where people paid up to 30% of their resources as “tithes”.

Some have seen what they perceive as a contradiction in the way the tithe is prescribed in Numbers and the way the tithe is prescribed in Deuteronomy, which they say can only be resolved by concluding that there were two, or even three tithes. The *Nov-Dec 1994 Global Church News* states,

Some carelessly assume that because the Levite is included in the list of those who could receive the Festival tithe, therefore, this tithe (v. 18) is not a second tithe, but is merely the first tithe. But, emphatically, this is not the case! (*Does God Really Command Three Tithes?*, p.13, ¶2.)

Words like “carelessly” and “emphatically” seem to make a point stronger, but the Biblical proof of multiple tithes just never materializes. **Here is a different view** of Deuteronomy 14:22:

An annual tithe of the produce of the land was to be offered to the Lord in recognition of the fact that the land was his and that he was the bestower of life and fertility. Because of variants between the Deuteronomic and the earlier tithe stipulations (Lev 27:30-33; Num 18:21-32), the erroneous view was developed by the Jews (and has been accepted by many Christian exegetes) that Deuteronomy prescribes a second tithe and, some would say, even a third tithe (cf. Deut 14:28ff.; 26:12-15). Deuteronomy 14 does not, however, necessarily involve

any drastic modification of the earlier tithe law (*Wycliffe Bible Commentary*, p.174).

**The following opinion seems to be the closest to our understanding of the Bible:**

Tithe (Hebrew “masser”). Tenth part of one’s produce, set aside as a religious offering. According to Jewish law, there are various types. The “first tithe” (Num 18.24) was given to the Levites after the heave offering “terumah” for the priests had been separated from it. During the second Temple period the first tithe was given as a whole to the priests. This subject is dealt with in the tractate Maaserot in the Mishnah. The “second tithe” (Lev 27.30-31; Deut 14.22-6) was a tenth part of the first tithe, and was consumed by the owner himself in Jerusalem; it applied in the 1st, 2nd, 4th, and 5th years in the Sabbatical cycle, and is dealt with in the tractate Maaser Sheni in the Mishnah. The “poor tithe” (Deut 14.28-9; 26.12) was calculated in the same way as the second tithe and was paid in the 3rd and 6th years of the Sabbatical cycle; it was given to the poor.” (*Blackwell Dictionary of Judaica*, p.543).

As you can see from the works we have quoted, there is not agreement on the exact tithing system used in the Old Testament. We can read dictionaries and commentaries without end and not resolve anything. **But to claim that a three-tithe system has been universally taught by those following the Old Testament is simply a lie.** When “three tithe” proponents use commentaries, they must use only a select few that claim the Law demanded three tithes. In the final analysis, what matters most is what the Eternal says in the Bible and that each one of us does what we understand it to say.

With or without a solid basis for three tithes in the Old Testament, New Testament tithe advocates must use Hebrews 7 to say that tithing has been transferred to the church and ministry:

Since tithing is God’s permanent, continuous financing system, it had to continue through the Mosaic dispensation. During that period when the Levites were the ministers, their work and labors

had to be financed. But when the priesthood was changed, God did not change His financing system. The Levites “had a commandment to take tithes of the people according to the Law.” And notice, the very subject of this seventh chapter of Hebrews is the TITHING LAW! Now continuing the seventh of Hebrews: the teaching concerns which of the two priesthoods—Melchisedec, or Levitical—is superior, to determine which priesthood should receive tithes, NOW!.... The Melchisedec Priesthood is greater—superior! It has precedence! And it is again in force as God’s Priesthood, under Christ! It, too, needs to be financed! Now notice the conclusion: “For the priesthood being changed, there is made of necessity a change also in the LAW” (verse 12). It does not say the law was abolished. The change in priesthoods make necessary a change in the law. What law was thus changed? The very law this chapter is instructing New Testament Christians about—the TITHING LAW! “The sons of Levi have a commandment to take TITHES...according to the law” (verse 5). So tithing, far from being abolished, is NEW TESTAMENT LAW! But, the priesthood being changed to that of Jesus Christ—the Melchisedec Priesthood restored—that tithing law is also changed of necessity, so as to become God’s system for financing the ministry of Jesus Christ!” (*Ending your FINANCIAL WORRIES*, Dec 1924, *Global Church News* adds,

The seventh chapter of Hebrews reveals that there was a “change of the law” regarding tithing (Heb. 7:12). But the Apostle Paul did not say that the law regarding tithing was abolished. It was merely “changed,” so that the restored High Priesthood of Melchizedec, and His NT ministers could now lawfully receive the tithes of God’s people for the support of Christ’s NT ministry (Heb. 7).”, (*Does God Really Command Three Tithes?*, p.16-box, ¶8).

An excellent point is brought out here: if there is not a change in the law allowing a non-

Levite to receive the tithes here, or anywhere else in the New Testament, then receiving the tithe by non-Levites is not legal! Are ministers the “priests” of the New Testament? Are they authorized to take tithes? No! If necessary, please reread the section *What Changed in Hebrews Chapter 7?*, beginning on page 19, to see that there is no transferring of the tithing law in Hebrews 7.

How do tithing advocates of today deal with Paul’s dissertation on giving in 1 Corinthians 9? Quite simply: quote a piece of it and then declare that it supports tithing! Again, from the *Nov-Dec 1994 Global Church News*:

Paul also revealed, “The Lord has commanded that those who preach the gospel should live from the gospel” (1 Cor. 9:14). Clearly, the NT ministers were entitled to receive their livelihood from the tithes and offerings of God’s people—just as did God’s OT ministers, the Levites and priests (*Does God Really Command Three Tithes?*, p.16-box, ¶9).

If you have any doubt as to the meaning of 1 Cor 9, please check page 21 again for an explanation of these verses.

Moving on to another subject, let us read from *The Nov-Dec 1994 Global Church News* regarding the typical three-tithe view of “second tithe”:

Since God had given the regular tithe (the first tithe) to the Levites, it is *not* logical to assume that He would later tell the Israelites *they* could use that *same tithe*—if they only included the Levites. Had the Israelites spent all that *first* tithe on food and drink for their own families, the Levites would have gone begging. Remember the Levites had no other significant source of income except the tithes (the first tithe) from God’s people (*Does God Really Command Three Tithes?*, p.13, ¶7).

Two assumptions are made here: First, that the Israelites would have spent all the tithe at the feasts, and second, that the Levites were completely dependent on “first” tithe for a living.

We covered the multiple sources of Levite income beginning on page 14. Let us now look at the issue of spending an entire tithe at the Feasts. Should the keeping of the Eternal’s

festivals be so expensive that they require 10% of our yearly intake? The “average American middle class income” of a family of four is about \$45,000 a year; second tithe on that would be \$4,500. Here is a generous sample budget for the Feast for such a family:

Feast of Tabernacles Meals	\$800
Holy Day Meals	\$400
Feast Hotel	\$600
Feast Gasoline	\$80
Feast Entertainment	\$300
Total Expenses	\$2,180
Excess second tithe	\$2,320

Obviously, by staying in expensive resorts, renting expensive cars, going on shopping sprees, flying to far off sites—in other words, by turning the Feast into a time of great spending, you could consume the other \$2,320 or more. These things of themselves are not wrong. But are they necessary to have a spiritually edifying Feast—especially if someone is neglecting other important family needs in an effort to save 10% for the Feast? If we properly understand the Bible instruction that Israel was only to use part of a tithe for the Feast (see sub-heading *Festival or “Second” Tithe* on page 13), then we should find a way to plan less costly Feasts.

With a few administrative changes the cost of a Feast could be reduced even further. Our poorer brethren could attend the Feast without having to stretch their budgets to the limit or receive assistance. Wealthier brethren can always find ways to spend money at the Feast if they wish to—that is rarely a problem. The Scripture does not tell us to “live a millennial life-style during the Feast.” The tents that Israel dwelt in during the Feast of Tabernacles were not at all like the fancy motels many brethren have come to expect. If feast planners focused on family togetherness and practicality, rather than opulence, costs would drop.

*The Nov-Dec 1994 Global Church News* article continued with the sub-heading “**The Third Tithe—God’s Social Security System**” (*Does God Really Command Three Tithes?*, p.14, ¶1). It went on to quote from Deuteronomy 14:28-29 and explain how third tithe should be used to help the poor, widow, fatherless and Levites in the 3<sup>rd</sup> and 6<sup>th</sup> year of a 7-year cycle. What would happen if today’s social security system paid benefits only in the

3<sup>rd</sup> and 6<sup>th</sup> years of a 7-year cycle? Many people would get very hungry waiting two years for the next cycle to begin! Giving a “windfall” in the third year helps the poor to pay off debts or to buy necessary items to make their businesses more profitable. The article goes on to admit:

Therefore, since both the *second* and *third tithes* were under the control of, and were spent by the Israelites themselves, those *two tithes* were never wholly and exclusively turned over to the Levites!... but it was *they* (the ones saving the tithes) who actually *controlled* the spending of those tithes (*Does God Really Command Three Tithes?*, p.14, ¶8).

The above point is largely correct—the people were given control over the tithe they used for the festival and poor. Interestingly, that is not what the GCG and WCG have traditionally done. They usually ask their members to send their third tithe, “tithe of tithe” and “excess second tithe” to headquarters. Many of these organizations use about half of their third tithe for ministerial home remodeling, ministerial salaries, health insurance, etc. The Biblical justification is that it is “for the Levite,” but very few people expect it to go to well-off Levites.

### **If You Do Not Tithe, Are You “Against the Work” or “Against Law”?**

Some church leaders may not want to discuss the scriptures about tithing, but simply take the approach that “if you do not tithe, you are against the Work” or “you are not doing your share.” They may ask, **“Is it fair that some members tithe and some do not?”** These questions are designed to produce guilt feelings, not to arrive at truth. In the past, some people have given 20% or more—is it fair that they gave so much while others gave only 10%? Is it fair that some able-bodied people in a congregation rarely have a job, rarely tithe, but live off the work of others? We should not give just because others are giving. We should give because our Savior wants us to, and because we want to give.

The leaders of some organizations may say, “If people stop tithing, we will have to greatly reduce our preaching of the gospel.” That is an interesting revelation of where their priorities are. It would be different if they said “we will

have to cut back executive salaries,” “we will have to lease smaller cars,” “we will have to cut travel expenses,” or “we will have to drop our health insurance and trust the Eternal.”

Is it the duty of the brethren to support and fully fund every idea that comes out of “headquarters,” no matter how ill conceived, or unworkable that idea may be? In a letter of September 18, 1995, the Global Church of God asked its members for financial help with an “emergency situation”: they just discovered their TV airing contract required payment for programs 30 days in advance, but their business manager had “no way of knowing” about it. Did anyone read the contract before they signed it? Is it the obligation of the brethren to bail out an organization when it suffers the consequences of its lack of planning? Is stepping out in faith defined as making financial commitments without the necessary resources, and then sending out a letter telling the brethren that if they do not send in a “generous emergency offering” they might be “closing doors Christ is opening” (as if such a thing were possible)? Is the leadership only accountable to the Eternal? Are not the brethren also accountable to the Eternal for where they decided to give money, and where they attend? Too often the concept of accountability directly to the Eternal has meant: “brethren must tithe to headquarters, but leadership can spend money any way they choose—and blame the members if there is not enough.”

Let us quote an unfortunate series of comments from the *Nov-Dec 1994 Global Church News*:

Sadly, some members in God’s Church have, in recent years, been lax in saving a full first tithe. Still fewer have faithfully saved their second tithe. And even fewer have been faithful in saving a third tithe to assist the “poor and needy.” Is this one reason why God is beginning to withdraw His blessings from the peoples who comprise some of the Churches of God? (*Does God Really Command Three Tithes?*, p.17, ¶1.)

This is true. Many brethren are beginning to realize, independently of each other, the truth about tithing. But far from the Eternal withdrawing His blessings from His children because of money, He is opening the minds of

His children to many wonderful truths! He is preparing them to work through the power of his spirit, not the power of the purse!

Let us now continue with the Nov-Dec 1994 Global Church News:

“What are the consequences of neglecting to save the tithes which God commanded? If we don’t faithfully save the first tithe, and consequently don’t give it to God’s Work, then the very Work of Almighty God suffers because of our neglect (Hab. 1:2-15)... If we, the people of God, do not diligently save our second tithes, then we will not be able to keep God’s Festivals with His people.... Finally, if we don’t save a third tithe during each third and sixth years of our tithing cycle, then we will neglect assisting the poor and needy!” (*Does God Really Command Three Tithes?*, p.17, ¶2,3,6.)

The attitude displayed here shows an incredible lack of faith towards the brethren! It makes the brethren seem like a bunch of money-hungry individuals, looking for any way to use every penny they can for their own selfish purposes. Are we to believe that the Eternal’s children support the work, keep the Festivals, and help the poor only because they are compelled to by the three-tithe system? Would they be sinning if they gave less than 10% for each of these purposes? No!

The Ten Commandments do not say anything about tithing. To draw the conclusion that “not tithing is stealing” from Malachi is not supported by the text or New Testament evidence (see page 16). Certainly, to be greedy and selfish with your money or time, is the spirit of stealing (read Matthew 25:31-46, not a word about tithing in these verses). To turn our backs on helping someone when we are able, is sin (1Jn 3:17). To refuse to support those who preach the Gospel is sin. But as we have shown, **the New Testament teaches “giving as we are able”, not “tithing”.**

Because of the embarrassing lack of commands for Christians to tithe in the New Testament, some advocates of three tithes use a form of the “argument from silence”. This argument says, “Since there are no direct commands in the New Testament to keep the Sabbath, the Sabbath is abolished.” **Some tithing advocates will say that tithing and the**

**Sabbath go together**—since there are no “direct” commands in the New Testament to keep either one, if we do not tithe, we also need not keep the Sabbath.

A little Biblical research will prove this comparison of tithing to the Sabbath false.

The Sabbath was sanctified at the creation of man (Gen 2:3). The Eternal made the Sabbath a special sign between Him and His people (Ex 31:13-17). He made the Sabbath a part of the Ten Commandments (Ex 20:8—note the word “Remember”). Our Savior said the Sabbath was made for man (Mark 2:27). Paul taught that there remains a Sabbath rest for the Eternal’s people (Heb 4:9). James wrote to brethren “scattered abroad” that were meeting in synagogues (Jms 1:1; Jms 2:2—your Bible says “assembly”, but the Greek is *sunagoge* which is translated “synagogue” everywhere else). There are numerous examples of our Savior keeping the Sabbath. There are numerous examples of the disciples keeping the Sabbath, teaching on the Sabbath, and directing Gentiles to the Sabbath, well after our Savior’s death. **None of these things apply to tithing.** Comparing tithing to the Sabbath is not justified. Add this to the instances where Paul is directly addressing the subject of financial support with no mention of tithing, and the evidence is overwhelming: tithing to the church was never commanded.

#### **A Brief Look at Lansdell’s Book**

Many will claim that *The Tithe in Scripture* by **Henry Lansdell** is the definitive three-tithe book. Mr. Lansdell taught that Israel did have three tithes, but he appeals to some of the same sources that others do: Josephus and Tobit. It is not our intention to completely analyze of Mr. Lansdell’s book, but we will address some of his major points here directly and refer to other Scriptures. Let us notice some of Mr. Lansdell claims: Cain’s sacrifice was not accepted by the Eternal because he did not give a full 10%, Abraham gave 10% because it was a universal practice that originated with the Eternal, other extra Biblical sources teach multiple tithes, Christ and Paul both paid and taught multiple tithes, the early church practiced multiple tithes. Here is an interesting quote:

Having now collected various pieces of information concerning Mosaic tithes

and offering, we do well to notice the nature of the evidence thus brought together. Professor Driver, in his commentary on Deuteronomy, would have us to believe that “the data at our disposal do not enable us to write a history of the Hebrew tithe.” But this is no sufficient reason why we should not make the most of the information we have, remembering, however, that the evidence is not primary, direct, and complete, so much as subsidiary, indirect, and fragmentary. We have not, for instance, throughout the Pentateuch so much as a single chapter, or even a long paragraph, dealing with tithe as a whole. We have had to collect our information mainly from three short passages in Leviticus, Numbers, and Deuteronomy, these passages being there introduced not so much for their own sakes as for their bearing upon other things (*The Tithe in Scripture*, p.47).

All of Mr. Lansdell’s Biblical conclusions are based on what he admits is subsidiary, indirect, and fragmentary evidence. But if you take the Bible at face value, you will come to a different conclusion than Mr. Lansdell.

We have already shown that Abel’s offering was not a tithe according to the Law of Moses, and that there is no evidence that the problem with Cain’s offering was in the quantity (see page 6). We have also shown that Abraham’s “tithe of the spoil” was a giving of thanks for his victory, not a regular practice of “tithing on increase” (page 7). It is true that there are historical and Biblical examples of people paying a 10%, 20% or other amounts to their false gods or human leaders (Gen 47:26), but we find no Biblical evidence that the Eternal commanded these practices or that we are to follow them today. That brings us to the big question: “Did Jesus tithe?” Here is part of what Lansdell says:

All must allow that tithe-paying was enjoined upon the Jews, by God, in the law; and we all contend that Jesus Christ, as a Jew, kept the law to the letter; therefore the inference seems inevitable (and we find not a tittle of evidence to the contrary) that the Lord Jesus Himself paid tithes\*. (*The Tithe in Scripture*, p.125).

Of course there is not a “tittle of evidence” showing that “Jesus **did** tithe.” Since He did follow the law to the letter, He would have tithed according to the letter. He was a carpenter before his ministry (Mark 6:3). Unless he also had a garden or food-producing animals, He did not tithe. Even Mr. Lansdell allows for that in a footnote referring to the above quote:

\*Here of course, we cannot dogmatize, for we do not know what means of livelihood our Lord had at His disposal (*The Tithe in Scripture*, p.125).

Mr. Lansdell’s book is a rather long book; you have to wade through much superfluous material and, in our opinion, publications like the *Nov-Dec 1994 Global Church News* do a better job of explaining the traditional three-tithe doctrines. However, it is worth reading, if for no other reason than it is the basis for many articles and sermons promoting tithing systems. Many people have been “convinced they must pay three tithes” from reading the book—but that is because it repeats the same suppositions over and over. When you look for solid evidence, it is not convincing at all.

To summarize it all: the Eternal’s people in the land of Israel saved one tithe to be used for three different purposes and gave other sacrifices and offerings; the Eternal’s people today are to “present your bodies a **living sacrifice**” (Rom 12:1), which includes generous offerings from a Spirit-led heart, to preach the gospel, keep the Feasts, and help those in need.